

राष्ट्रियसंस्कृतविश्वविद्यालयः (केन्द्रीयविश्वविद्यालयः)

तिरुपति: - ५१७ ५०७.

NATIONAL SANSKRIT UNIVERSITY

(Central University) Tirupati - 517 507. (A.P.)

ANNUAL ACCOUNTS 2021-22





INDEX

| SL.NO | DISCRIPTION | PG No. |
|-------|---|--------|
| 1 | INCOME & EXPENDITURE ACCOUNT | 1 |
| 2 | BALANCE SHEET | 2 |
| 3 | RECEIPTS AND PAYMENTS ACCOUNT | 3-4 |
| 4 | SCH 1. CORPUS FUND/CAPITAL FUND ACCOUNT | 5 |
| 5 | SCH 2. ENDOWMENTS/EARMARKED FUND ACCOUNT | 6-8 |
| 6 | SCH 3. CURRENT LIABILITIES AND PROVISIONS | 9-12 |
| 7 | SCH 4. FIXED ASSETS | 13-14 |
| 8 | SCH 5. INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS | 15-16 |
| 9 | SCH 6. INVESTMENTS - OTHERS | 17-19 |
| 10 | SCH 7. CURRENT ASSETS | 20-21 |
| 11 | SCH 8. LOANS, ADVANCES AND DEPOSITS | 22 |
| 12 | SCH 9. ACADEMIC RECEIPTS | 23 |
| 13 | SCH 10. GRANTS /SUBSIDIES | 24 |
| 14 | SCH 11. INCOME FROM INVESTMENTS | 25 |
| 15 | SCH 12. INTEREST EARNED | 26 |
| 16 | SCH 13. OTHER INCOME | 27 |
| 17 | SCH 14. PRIOR PERIOD INCOME | 28 |
| 18 | SCH 15. STAFF PAYMENTS AND BENEFITS | 29 |
| 19 | SCH 16. ACADEMIC EXPENSES | 30 |
| 20 | SCH 17. ADMINISTRATION AND GENERAL EXPENSES | 31 |
| 21 | SCH 18. TRANSPOERTATION EXPENSES | 32 |
| 22 | SCH 19. REPAIRS AND MAINTENANCE | 33 |
| 23 | SCH 20. FINANCE COSTS | 34 |
| 24 | SCH 21. OTHER EXPENSES | 35 |
| 25 | SCH 22. PRIOR PERIOD EXPENSES | 36 |
| . 26 | GPF (Sub) ACCOUNTS | 37 |
| 27 | NPS (Sub) ACCOUNTS | 38 |
| 28 | SCH 23. SIGNIFICANT ACCOUNTING POLICIES | 39-46 |
| 29 | SCH 24. CONTINGENT LIABILITIES | 47-49 |
| 30 | SCH 25, NOTES TO ACCOUNTS | 50-51 |

| Amount | in | Ru | nees |
|---------------|----|-----|------|
| 2 MILLOUGH CC | uL | 11u | Dees |

| Particulars | Schedule | Current Year 2021-22 | Amount in Rupees Previous Year 2020-21 |
|---|----------|-------------------------|---|
| INCOME | | | |
| Academic Receipts | 9 | 1,85,51,103 | 1,56,75,353 |
| Grants/Subsidies | | | |
| a) Operating Revenue Grants / Subsidies | 10 | 51,11,26,000 | 30,49,98,121 |
| b) Release of Deffered Revenue Reserve | 4 | 29,33,531 | |
| Income from Investments | 11 | 87,97,419 | 97,13,323 |
| Interest Earned | 12 | 21,51,639 | 37,07,649 |
| Other Income | 13 | 1,01,87,371 | 29,09,184 |
| Prior Period Income | 14 | 2,00,00,000 | . Para da |
| TOTAL (A) | | 57,37,47,063 | 33,70,03,630 |
| EXPENDITURE | | | |
| Staff Payments & Benefits | 15 | 37,16,67,695 | 36,49,65,422 |
| Academic Expenses | 16 | 6,82,89,042 | 1,25,17,913 |
| Administration & General Expenses | 17 | 4,72,37,753 | 2,79,32,734 |
| Transportation Expenses | 18 | 6,60,089 | 2,68,386 |
| Repairs & Maintenance | 19 | 60,95,709 | 1,43,99,322 |
| Finance Costs | 20 | - | 5,360 |
| Depreciation | | | |
| a) Depreciation of other assets | 4 | 1,82,88,807 | 1,68,65,508 |
| b) Depreciation of assets funded by capital grant received from UGC | 4 | 29,33,531 | |
| Other Expenses | 21 | 3,79,858 | 20,42,704 |
| Prior Period Expenses | 22 | 38,89,759 | 1,41,44,757 |
| rotal (B) | | 51,94,42,242 | 45,31,42,106 |
| Balance being excess of Income over Expenditure (A-B) | | 5,43,04,821 | (11,61,38,476) |

SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES NOTES ON ACCOUNTS

Finance Officer

Vice Chancellor

Page 429 of 680



BALANCE SHEET AS AT 31 MARCH 2022

| | | | Amount in Rupees |
|---|----------|------------------|------------------|
| Sources of Funds | Schedule | As on 31-03-2022 | As on 31-03-2021 |
| CORPUS / CAPITAL FUND | 1 | 78,19,68,515 | 74,41,88,370 |
| DESIGNATED / EARMARKED / ENDOWMENT FUNDS | 2 | 4,41,08,365 | 4,30,96,523 |
| CURRENT LIABILITIES & PROVISIONS | 3 | 2,81,59,39,590 | 2,57,14,27,803 |
| TERM LOAN WITH HEFA (NSU Obligation) | | 4,33,41,851 | 31,44,80,895 |
| TO THE RESERVE OF THE PARTY OF | OTAL | 3,68,53,58,321 | 3,67,31,93,591 |
| FIXED ASSETS | 4 | | |
| APPLICATION OF FUNDS | Schedule | As on 31-03-2022 | As on 31-03-2021 |
| | 4 | 35,21,44,189 | 35,52,30,915 |
| Tangible Assets | | | |
| Intengible Assets | | 2,72,657 | 37,277 |
| Capital Work-in-Progress | - | 1,31,17,865 | 27,05,33,604 |
| INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS | 5 | 1 | |
| Long Term | | 2 24 22 252 | 2 20 20 000 |
| Short Term | | 3,24,02,860 | 3,20,79,020 |
| INVESTMENTS - OTHERS | 6 | 18,14,13,286 | 19,09,71,353 |
| CURRENT ASSETS | 7 | 18,23,17,039 | 11,20,82,774 |
| LOANS, ADVANCES & DEPOSITS | 8 | 2,92,36,90,426 | 2,71,22,58,649 |
| To | TAL | 3,68,53,58,321 | 3,67,31,93,592 |

SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES NOTES ON ACCOUNTS

Finance Officer

Vice Chancellor 29

Page 430 of 680



राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University (Established by an Act of Parliament), Tirupati-517507, AP Receipts and Payments 1-Apr-2021 to 31-Mar-2022

| Receipts | Amount | Amount | Payments | Amount | Amount |
|--|--|--------------|---|--|-----------------|
| | The second secon | | I.Expenses | | |
| I.Opening Balances | | A . | a) Establishment Expenses | | |
| a) Cash Balance | 4,092 | | i.Salaries and Other Employee benefits | 30,16,41,470 | I |
| Cash | 4,092 | | ii.Pension and Retirement benefits | 6,17,16,956 | ł |
| b) Bank Balance | | | iii.EL encashment on Retirement | 50,51,316 | E |
| i. Savings Accounts | , 6,27,73,646 | | | 40,00,000 | 37,24,09,742 |
| ii.Deposit Accounts | 22,30,50,373 | 28,58,28,111 | iv.Retirement Gratuity | 10,38,388 | 10,38,388 |
| | | * | b) Academic Expenses | 10,36,366 | 10,00,000 |
| II.Grant Received | * n * | 7 | c) Administrative Expenses | | 1 |
| a) Government of India | | 12 | i.House keeping Services | 51,67,111 | |
| Ministry of Education (HEFA) | 10,46,37,048 | | ii.Remuneration(Guest Faculty, Sitting Charges etc) | 2,69,05,190 | |
| b) From other Sources | 64 | - | iii.Security Services | 1,34,72,448 | i i |
| | 54,61,26,000 | . 7 | iv.Repairs & Maintenance | 14,78,885 | |
| i.UGC | 1,34,000 | | ix.Electricity(Solar) | 6,71,658 | |
| ii.Central Sanskrit University | 50,00,000 | 65,58,97,048 | v.Travelling Expenses | 8,28,790 | |
| iii.TTD Grant (2019-2020) | ¥ 50,00,000 | 05,06,76,066 | vi.Consumables and Others | 3,79,392 | |
| | 11 | | | 6,98,127 | |
| III.Academic Receipts | * | | vi.Internal audit and Accounting Services | 1,47,743 | |
| Examination Fee | 27,86,024 | | vii.Publications | 94,400 | |
| Hostal Mess Income | 4,27,044 | | viii.Subscriptions | 1,89,324 | |
| Library fee | 10,512 | - 1 × 1 × 1 | x.Event Expenses | | |
| Student Fee Income | 1,61,54,666 | 1,93,78,246 | xi.Consultancy Services | 11,38,273 | |
| Student Fee moone | 44 | | xii.Advertisement | 15,65,917 | |
| IV.Receipts against Earmarked/Endowment Funds | 1 | | xiii.Electricity | 46,81,241 | Erre to the |
| IV. Meceipts against Larmarked/Endowment Funds | 3 | | xiv.Printing and Stationary | 14,86,542 | |
| a) Earmarked Funds | 44,002 | | xix.Vehicle insurance | 32,424 | 1 |
| iii. Savings Accounts | 44,002 | | xv.Fuel Expenses | 2,22,782 | Şivi |
| b) Endowment Funds | | | xvi.Insurence | 4,24,391 | Barrier Barrier |
| iii. Savings Accounts | 53,816 | | | 7,07,407 | |
| iv. Gifts | 3,21,000 | 4,18,818 | xvii.Telephone Charges | 52,609 | |
| | | | xviii.Hostel Expenses | 32,284 | |
| VI. Receipts against Sponsored Projects/Schems | to the | | xix.Software Charges | | |
| a) Interest | 7 8 4 | | xx.other Admin.Expenses | 72,63,001 | 0.00 |
| i.Savings Bank | 1,38,107 | | xxi.Municipal Taxes (Property Tax & Water Tax) | 33,81,884 | |
| b) Grant | | | xxii.Entry Fee for meetings | 1,08,560 | |
| NSS Unit 2 Program Officer | 2,72,254 | | xxii.Internet charges | 2,91,358 | |
| Ramanuja Project | 39,55,782 | | xxiv.Water Bill | 2,60,700 | |
| | 05,00,102 | 1 | d) Transportation Expenses | 75,712 | 7,17,58,154 |
| c) Others | 29,600 | 43,95,743 | | | 1900 |
| Yoga fee Receipts | 29,000 | 43,95,743 | II.Payments against Earmarked/ Endowment Funds | La Company | |
| 100 Maria 100 Ma | | | a) Endowment Funds | 1.0 | |
| VII.Income from investments from | | | | 2,27,467 | 2,27,467 |
| a) Endowment Funds | | | i.Remuneration | 2,27,707 | 2,27,107 |
| ii. Deposits | 6,94,832 | | | | |
| b) Earmarked Funds | | | III.Payments against Sponsored Projects/Schemes | The state of the s | |
| ii. Deposits | 1,56,475 | | a) Others | 153 | All Aller |
| c) Others | 11,63,888 | 20,15,198 | b) Remuneration | 6,67,621 | |
| of output | | | c) Advances | 6,000 | 6,73,774 |

Finance Officer



राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University (Established by an Act of Parliament), Tirupati-517507, AP Receipts and Payments 1-Apr-2021 to 31-Mar-2022

| Receipts | Amount | Amount | Payments | Amount | Amount |
|--|-----------|------------------|--|--|--|
| VIII.Interest Received on | | | | | |
| a) Bank Deposits | 82,35,602 | | IV.Payments against Sponsored Fellowships/Scholarships | grant de la companya | |
| | | | Non NET Fellowships | 24,08,911 | |
| b) Loans and Advances | 13,154 | 1 00 10 0== | | | 27 46 464 |
| c) Savings Bank Accounts | 20,99,499 | 1,03,48,255 | Scholarships | 13,37,553 | 37,46,464 |
| | | | VII.Expenditure on Fixed Asset | | |
| E.Term Deposits with Scheduled Banks Encashed | | 7,48,22,006 | | 1,88,25,962 | |
| A. 1erm Deposits with Scheduled Danas ancasned | | 7,40,22,000 | b) Captal Work in Progress | 7,46,920 | 1,95,72,882 |
| | | | b) Captal Work in Flogress | 7,40,520 | 1,50,72,002 |
| XI. Other Income | | | VIII.Other Payments including Statutory Payments | | |
| a)Publication Sale Receipts | 4,99,390 | | a) Statutory payments | | |
| b)Sale of Old Car | 36,481 | 5,35,871 | 3E.01 TDS on Contracts (194C) | 3,67,868 | |
| bjsate of Old Car | 30,401 | 0,00,071 | 3E.02 TDS on Prof.Services (194J) | 25,22,846 | |
| | | | 3E.03 CGST | 13,127 | |
| | 1 | | | 13,127 | |
| XII.Deposits and Advances | | | 3E.04 SGST | 5,15,177 | |
| a)Payroll Advances | 45,415 | | 3E.05 TDS on GST | 1,70,852 | |
| b)Staff Advances | 4,14,182 | | 3E.06 CGST - RCM | | |
| c)EMD and SD from Bidders | 14,16,270 | 18,75,867 | 3E.07 SGST - RCM | 1,70,852 | |
| | | | 3E.08 Welfare Cess | 7,100 | |
| | 13 | | 3E.09 TCS (Tax Collected at Source) | 361 | |
| XIII. Misc Receipts | 1. | and the state of | 3E.10 Interest on Late Payment of Tds | 58,100 | |
| a)Staff Recoveries | 1,15,460 | 1,15,460 | b) HEFA Loan Repayment | 7,95,15,340 | 8,33,54,750 |
| | . 1311 | | | | |
| Activities and the same transfer of the same and the same | X.1 | | | | |
| KIV. Any other Receipts | 4.5 | | X.Deposits and Advances | | |
| Other Receipts | IV. | | a) Imprest Advances | 35,554 | |
| 3D.8 LIC Premium Recovery | 69,477 | | b) Other Advances | 4,71,418 | |
| 15A.13 NPS RSVP Contribution (Deputed Staff) | 4,74,837 | | c) Other Deposits | | |
| 3D.1 DCRG Gratuity Received (Deputed Staff) | 2,55,987 | | EMD and SD from Tenderers | 28,95,755 | |
| 3D.2 Leave Salary Contribution Received (Deputed Staff) | 4,89,912 | | d) Term Deposits with Bank | 7,47,90,000 | |
| 3D.3 Pension Contribution Received (Deputed Staff) | 2,36,400 | | e) Deposits with EDCIL | 97,39,280 | |
| 3D.7 NPS Employee Contribution Recovery (Deputed staff) | 99,908 | | 1) Deposits with CPWD | 5,66,01,945 | 14,45,33,952 |
| | 2,00,000 | | ij Deposits with CFWD | 0,00,01,940 | 14,40,00,902 |
| 3F.119 Vinayaka Security Services (Tender Deposit) | | | | | |
| GIA Amount Received in GPF Account (net) | 17,21,799 | | | | Description of the Arms of the |
| | 1 | | XI. Other payments | 00 700 | |
| Other Income | | | a) Fee Refund | 29,700 | |
| Guest House - Food Bill Income | 90,450 | | b) Refund of Course fee | 49,031 | |
| Guest House - Room Rent Income | 5,98,948 | | c) Refund of Excess Mess Bill | 13,578 | |
| Parent's Guest House - Room Rent Income | 93,250 | | d) Others | 2,697 | 95,006 |
| 13E.1 Other Miscellaneous Income | 4,44,784 | | | | |
| 13E.2 Sale of Application Form (Recruitment) | 2,59,240 | | | | |
| 13E.5 RTI Fees | 220 | | XII. Closing Balances | | 1 7 1 |
| 13E.8 Other Donations | 40,000 | 50,75,212 | a) Cash in hand | 4,092 | E. Charleton |
| | | | b) Bank Balance | | |
| | | | i.Deposits Accounts | 21,38,16,146 | |
| | | | ii. Savings Accounts . | 14,94,75,015 | 36,32,95,253 |
| | | | | 21,2,1,0,010 | 50,02,50,200 |
| Total | | 1,06,07,05,832 | Total | 7 | 1,06,07,05,832 |
| | | | | 100, 122v | |

Finance Officer

Page 432 of 680

SCHEDULE-1 CORPUS / CAPITAL FUND

Amount in Rupees

| Particulars | As on 31-03-2022 | As on 31-03-2021 |
|--|--------------------------|------------------|
| Balance at the beginning of the year ADD: Contributions towards Corpus/Capital Fund | 74,41,88,370 | 83,19,31,846 |
| ADD: Grants from UGC, Govt. of India and State Government to the extent utilized for capital expenditure(Deferred Revenue Reserve) ADD: Assets Purchased out of Earmarked Funds | 3,50,00,000 | |
| ADD: Assets Purchased out of Sponsored Projects, where ownership vests in the institution ADD: Assets Donated/Gifts Received ADD: Other Additions | | |
| HEFA Capital Repayment (MOE Share) HEFA Capital Repayment (NSU Share) Realease of Deffered Revenue Reserve | 56,79,000 (29,33,531) | 2,83,95,000 |
| ADD:Adjustment due to Reclassification of Assets and liabilities from Corpus Fund(as per SAR) | (5,42,70,146) | |
| ADD: Excess of Income over expenditure trasferred from the Income & Expenditure Account | | |
| ₫ Total | 72,76,63,694 | 86,03,26,846 |
| Add: Surplus transferred from the Income & expenditure Account | 5,43,04,821 | (11,61,38,476 |
| Balance at the year end | 78,19,68,515 | 74,41,88,370 |

12. Tues 8706

AR(F&A)

Jel Aron

Finance Officer

Vice Chancellot 12 122

SCHEDULE-2 DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

| | Fund-wise | Breakup | Total | | |
|--|-----------------|--------------------|------------------|------------------|--|
| Particulars | Earmarked Funds | Endowment Funds | As on 31-03-2022 | As on 31-03-2021 | |
| A Fund Balance Details | | | | | |
| a) Opening Balance | 2,76,47,526 | 1,54,49,064 | 4,30,96,590 | 4,09,30,748 | |
| b) Additions during the year | - | 3,21,005 | 3,21,005 | 3,11,116 | |
| c) Income from investments made of the funds | 8,78,336 | 3,50,604 | 12,28,940 | 7,26,965 | |
| d) Accrued Interest on investments/Advances | | - | - | 14,37,904 | |
| e) Interest on Savings Bank a/c | 44,002 | | 44,002 | 50,147 | |
| f) Other additions | | | | | |
| Total (A) | 2,35,69,864 | 1,61,20,673 | 4,46,90,537 | 4,34,56,880 | |
| B Utilisation/Expenditure towards objectives of funds i) Capital Expenditure ii) Revenue Expenditure | - | 5,82,172 | 5,82,172 | 3,60,357 | |
| Total (B) | - | 5,82,172 | 5,82,172 | 3,60,357 | |
| Closing balance at the year and (A - B) | 2,85,69,864 | 1,55,38,501 | 4,41,08,365 | 4,30,96,523 | |
| C Represented by | | | | | |
| Cash & Bank Balances . | 8,36,986 | 21,06,929 | 29,43,915 | 36,36,288 | |
| Investments | 2,77,32,878 | 1,34,31,563 | 4,11,64,441 | 3,94,60,234 | |
| Total | 2,85,69,864 | 1,55,38,492 | 4,41,08,356 | 4,30,96,522 | |

Finance Officer



SCHEDULE-2A ENDOWMENT FUNDS

| 1.81. | | Opening | Balance | Additions during the year | | Total | | Expenditure | | | Total |
|-------|--|----------------------|-------------------------|---------------------------|------------------|--------------------|-------------------------------|-----------------------------|-----------|-------------------------|--------------------|
| No. | 2.Name of the Endowment | Endowment | Accumulated Interest | Endowment | Interest | Endowment (3+5) | Accumulated Interest (4+6) | on the object during the | Endowment | Accumulated Intetest | (10+11) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | Orissa Chair Endowment Orissa Chair Endowment | 50,00,000 | 42,91,846 | - | 48,830 | 50,00,000 | 43,40,676 | 3,78,218 | 50,00,000 | 39,62,459 | 89,62,45 |
| 2 | Agama Dyumini Endowment Award Agama Dyumini Endowment Award | 4,00,000 | 35,535 | | 22,025 | 4,00,000 | 57,560 | 1- | 4,00,000 | 57,560 | 4,57,56 |
| 3 | Akella Endowment Award Akella Krishna Sastry & Manorama Award | 3,50,000 | 61,508 | | 11,945 | 3,50,000 | 73,453 | | 3,50,000 | 73,453 | 4,23,453 |
| 4 | Akella Swetha Award | 3,50,000 | 61,508 | | 15,900 | 3,50,000 | 77,408 | | 3,50,000 | 77,408 | 4,27,40 |
| 4 | Akella Visveswara Rao & Balatripura Sundari | 3,30,000 | 01,506 | | 13,900 | 3,30,000 | 11,400 | | | | 7,27,700 |
| 5 | Award | 3,50,000 | 61,508 | | | 3,50,000 | 61,508 | | 3,50,000 | 61,508 | 4,11,508 |
| _ | Neelamraju Narasimharao & Bhanumathi Award | 2 50 000 | 59,860 | | 15 202 | 3,50,000 | 75,183 | | 3,50,000 | 75,183 | 4,25,183 |
| 6 | Pyda Baburao & Venkata Rajeswari Award | 3,50,000 3,50,000 | 61,508 | | 15,323 15,900 | 3,50,000 | 77,408 | | 3,50,000 | 77,408 | 4,27,408 |
| ' | Vemparala Satyanarayana Murthy & | 3,30,000 | 01,506 | | 15,900 | 3,30,000 | 77,400 | | | | 7,27,700 |
| 8 | Subbalakshmi Award | 3,50,000 | 61,520 | | 63,600 | 3,50,000 | 1,25,120 | | 3,50,000 | 1,25,120 | 4,75,120 |
| | Divine Life Soceity Endowment | , | | | | | | | | | |
| 9 | Divine Life Soceity Endowment | 10,70,000 | 65,901 | | 56,710 | 10,70,000 | 1,22,611 | | 10,70,000 | 1,22,611 | 11,92,611 |
| | Other Major Gifts | | | | | | | | | | |
| 10 | Goda Subramanian Sastri Memorial Award | 1,00,000 | 7,313 | 1. | 5,300 | 1,00,000 | 12,613 | | 1,00,000 | 12,613 | 1,12,613 |
| 11 | Kattarikuppam Bhavani Bai Award | 1,00,000 | 12,013 | | 6,500 | 1,00,000 | 18,513 | | 1,00,000 | 18,513 | 1,18,513 |
| 12 | Leelavathamma M Endowment | 1,00,000 | 10,566 | | 5,375 | 1,00,000 | 15,941 | 1 Sec. 1935 | 1,00,000 | 15,941 | 1,15,941 |
| | MD Balasubramanyam Best & Dynamic Student Award | FO 000 | F 600 | | 2.275 | 50,000 | 0.007 | | 50,000 | 9,007 | FO 00F |
| 13 | MVK Chary Award | 50,000 1,00,000 | 5,632 11,813 | - | 3,375 5,300 | 50,000 1,00,000 | 9,007 17,113 | | 1,00,000 | 17,113 | 59,007 1,17,113 |
| 14 | Rajarajeswari & Salaka Raghunatha Sarma | 1,00,000 | 11,013 | | 3,300 | 1,00,000 | 17,113 | | 1,00,000 | 17,113 | 1,17,113 |
| 15 | Award | 1,00,000 | 11,736 | | 3,938 | 1,00,000 | 15,674 | | 1,00,000 | 15,674 | 1,15,674 |
| 16 | Ramanuja Devanathan Memorial Award | 50.000 | 5,508 | | 2,700 | 50,000 | 8,208 | | 50,000 | 8,208 | 58,208 |
| 17 | TTD Gift / Endowment Award | 30,000 | 37,629 | | 2,100 | 30,000 | 37,629 | | 30,000 | 37,629 | 67,629 |
| 18 | Yckambareswara Rao Endowment | 3,00,000 | 21,664 | | 16,125 | 3,00,000 | 37,789 | | 3,00,000 | 37,789 | 3,37,789 |
| 19 | Konda Venkata Raju | 1,00,000 | - | | , | 1,00,000 | | | 1,00,000 | | 1,00,000 |
| | Kotamallikarjuna Rao & Padmarani (2prakSastri) | | | | | | | | | | |
| 20 | | 1,00,000 | - | | - | 1,00,000 | | | 1,00,000 | - 1 | 1,00,000 |
| 21 | Peri Suryanarayana Sastri ji Endowment | 1,11,116 | 6,126 | | 6,724 | 1,11,116 | 12,850 | | 1,11,116 | 12,850 | 1,23,966 |
| 22 | Chandra sekhar pande memorial. | | | 1,91,000 | | 1,91,000 | | | 1,91,000 | | 1,91,000 |
| 23 | DR. Sanka Usha rani Endowment | | | 1,20,000 | - | 1,20,000 | - | | 1,20,000 | | 1,20,000 |

12. Tuaem CA 28/06

AR(F&A)

28161202

Finance Officer

Vice Chancellor 22

Continued



| .SI. | 2.Name of the Endowment | Opening Balance | | Additions du | ring the year | Total | | Expenditure | diture Closing Balance | | Total |
|-------|--|-----------------|-----------|--------------|---------------|-------------|-----------|---------------|------------------------|-----------|--------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |
| 20 | Other Misc. Gifts | 00.000 | 2 212 | | | 20.000 | | | 20,000 | 2.010 | |
| 22 | Bhagavan Sree Swaminarayana Award | 20,000 | 2,013 | | | 20,000 | 2,013 | 1 | 20,000 | 2,013 | 22,013 |
| 23 | DV Chary Award Kamalamma & Achyuta Devaraja Bhattar Award | 10,000 | 757 | | | 10,000 | 757 | | 10,000 | 757 | 10,75 |
| 24 | Kamalamma & Achyuta Devaraja Bhattar Awaru | 5,000 | 288 | | | 5,000 | 288 | | 5,000 | 288 | 5,288 |
| 25 | Mahalakshmi Best & Dynamic Student | 5,000 | 288 | *** | | 5,000 | 288 | | 5,000 | 288 | 5,288 |
| 25 | MM Maddulapalli Manikya Sastri Award - | 3,000 | 200 | | | 3,000 | 200 | | | | 0,200 |
| 26 | Advaita Vedanta | 50,000 | 5,784 | | | 50,000 | 5,784 | 1 | 50,000 | 5,784 | 55,784 |
| 20 | MM Maddulapalli Manikya Sastri Award - Nyaya | , 50,000 | 5,704 | | | 00,000 | 0,701 | | 1 | | 00,10 |
| 27 | In madadapan manaya babar mada 19aya | 50,000 | 5,784 | | 1 | 50,000 | 5,784 | 1. | 50,000 | 5,784 | 55,784 |
| 28 | Navajeevan Award | 5,000 | 288 | | | 5,000 | 288 | | 5,000 | 288 | 5,288 |
| 29 | RN Aralikatti Endowment Award | 5,000 | 288 | | 19,733 | 5,000 | 20,021 | | 5,000 | 20,021 | 25,021 |
| 30 | SBT Ramanujacharyulu Award | 12,500 | 1,073 | | 12,.00 | 12,500 | 1,073 | | 12,500 | 1,073 | 13,573 |
| - | SB Venkatalakshmi & SBL Narasimhacharya | | -, | | | | | | 1 | 1 | |
| 31 | Award | 5,000 | 288 | | | 5,000 | 288 | | 5,000 | 288 | 5,288 |
| 7,533 | SB Vijayalakshmi & Raghunathacharya Award | 24 | | | | | | | 5,000 | 288 | |
| 32 | | 5,000 | 288 | | | 5,000 | 288 | | 5,000 | 200 | 5,288 |
| 33 | Sesharatnam & K Dakshinamurthy Award | 5,000 | 288 | | | 5,000 | 288 | | 5,000 | 288 | 5,288 |
| 34 | Shankar Bhat Award | 5,000 | 288 | | | 5,000 | 288 | | 5,000 | 288 | 5,288 |
| 35 | Shankar Dayal Sharma Award | 18,000 | 1,762 | | | 18,000 | 1,762 | | 18,000 | 1,762 | 19,762 |
| | Sridharacharya Award | 5,000 | 288 | | | 5,000 | 288 | | 5,000 | 288 | 5,288 |
| 37 | TS Gangadharan Memorial Award | 60,000 | 3,620 | | | 60,000 | 3,620 | | 60,000 | 3,620 | 63,620 |
| 38 | Uttama Yoga Sadhaka Award | 12,951 | 1,127 | | | 12,951 | 1,127 | | 12,951 | 1,127 | 14,078 |
| 39 | Vanamamalai Ramanuja Jeeyar Swamy | 10,000 | 757 | | | 10,000 | 757 | art and the A | 10,000 | 757 | 10,757 |
| 40 | Varahamihira Prashasthi Award | 5,000 | 288 | | Market Co. | 5,000 | 288 | 1000 | 5,000 | 288 | 5,288 |
| | Vedantam Jaganathacharya & Lakshmi | | | | | | | | 55,000 | 6,412 | |
| 41 | Narasamma Award | 55,000 | 6,412 | | | 55,000 | 6,412 | | | | 61,412 |
| 42 | Vinobha Bhave Sarvamangala Award | 5,000 | 292 | | | 5,000 | 292 | | 5,000 | 292 | 5,292 |
| | Anantasayanam ayangar Cash Prize(Prakshastri) | | | - | | | | | 5,000 | | = 000 |
| | | | | 5,000 | | 5,000 | | | | | 5,000 |
| | Anantasayanam ayangar Cash Prize(Sammanita | 1 1 | | | | | | | 5,000 | | = 000 |
| | sastri) | | | 5,000 | | 5,000 | - | | | | 5,000 |
| 43 | Gifts A/c - Unutilised Income | 23,841 | 3,37,694 | | 25,295 | 23,841 | 3,62,989 | 2,03,946 | 23,841 | 1,59,044 | 1,82,885 |
| - | Total (A) | 1,01,88,411 | 52,60,683 | 8,21,005 | 3,50,604 | 1,05,09,415 | 56,11,255 | E 82 172 | 1,05,09,418 | 50 29 09E | 1,55,38,504 |

R-Thaling CA 28/06 AR(F&A)

Maldron

Finance Officer



| SCHEDULE 3- CURRENT LIABILITIES & PF | ROVISIONS |
|--------------------------------------|-----------|
|--------------------------------------|-----------|

| | | | mount in Rupees |
|---|-----------|------------------|-----------------------|
| Particulars | | As on 31-03-2022 | As on 31-03-2021 |
| CURRENT LIABILITIES | | | |
| 1. Deposits from staff | | | |
| 2. Deposits from students | | 7,41,754 | |
| 3. Sundry Creditors | 10.4 | | |
| a) For Goods & Services | | | - Control of the Same |
| b) Others | | 88,05,065 | 5,26,001 |
| 4. Deposit-Others (including EMD, Security Deposit) | | 5,28,496 | 1,90,000 |
| 5. Statutory Liabilities (TDS, CPF, GIS): | | | |
| a) Overdue | | | |
| b) Others | | 1,10,137 | (5,773 |
| 6. Other Current Liabilities | | 1,10,10, | (0,777 |
| a) Salaries | | 82,27,587 | 49,69,778 |
| | | 62,21,561 | |
| b) Receipts against sponsored projects | | 44 00 500 | 20,69,819 |
| c) fellowships & scholarships | | 44,99,529 | 42,92,346 |
| d) Unutilised Grants | | | 25,29,076 |
| e) Grants in advance | | 19,25,925 | 1,19,25,92 |
| f) Other funds | | | |
| g) Other liabilities | | | |
| Deposits (EMD) | | | |
| Inter-Grant Payables | | 11,79,50,000 | 8,79,50,500 |
| Other Current Liabilities | | 58,01,495 | 5,89,150 |
| Ongoing Sponsored projects | | 69,87,838 | 36,14,28 |
| ongoing opensored projects | | 05,0.,005 | 00,11,20 |
| | | | |
| | Total (A) | 15,55,77,826 | 11,86,51,11 |
| PROVISIONS | 19.3 | | 1 1 1 1 1 1 1 1 1 |
| 1. For Taxation | | | |
| 2. Gratuity | | 11,61,87,099 | 10,87,98,91 |
| 3. Superannuation Pension | | 2,31,03,32,571 | 2,16,99,74,71 |
| 4. Accumulated Leave Encashment | | 19,25,89,850 | 17,00,14,05 |
| 5. Trade Warranties/Claims | * | 13,20,03,003 | 11,00,11,00 |
| | | - | |
| 6. Others (Specify) | | E 42 E4E | 4.60.00 |
| Electricity | | 5,43,545 | 4,60,39 |
| Telephone | | 20,079 | 18,13 |
| Housekeeping services | | 2,52,164 | 4,46,12 |
| Pest Control | | 12,000 | 7,00 |
| Outstanding Remuneration | | 20,18,661 | 22,58 |
| Repairs & Maintenance | | 14,278 | 72,00 |
| Security Contract | | 4,66,285 | 9,88,80 |
| Internet / Wifi / Domain Charges | | 301 | 12,44 |
| Printing/Binding/Stationary | | 49,224 | |
| Children Education Allowance | | 17,34,700 | |
| LTC | | 98,266 | |
| | | | |
| Reimbursment of medical expenses | | 1,69,599 | |
| TA/DA | | 22,436 | |
| News Papers/Magazines/Periodicals | | 8,976 | |
| Scholarships/Fellowships | | 46,75,500 | |
| NON NET Fellowships | | 3,06,09,769 | |
| Others | | 5,56,461 | |
| | | | |
| V of sublication steels | | | 10.61 = |
| Loss of publication stock | | - | 19,61,52 |
| | | | |
| | Total (B) | 2,66,03,61,764 | 2,45,27,76,69 |
| Total (A+B) | | 2,81,59,39,590 | 2,57,14,27,80 |

1c. Thating

ARIF &A)

2016/2022

Finance Officer

Vice Chancellor 29/1/22

| | | Opening B | alance | Receipts / | | | Closing | Balance |
|------------|---|------------|--------------|----------------------------------|-----------|-----------------------------------|-----------|---------|
| 91. io. | Name of the Project | Credit | Debit | Recoveries during the year | Total | Expenditure during the year | Credit | Debit |
| 1 | | • 3 | 4 | | 6 | 7 | . 8 | 9 |
| 1 | All India Shastrartha Training Camp (AISTC) | 1,00,753 | | 3,030 | 1,03,783 | | 1,03,783 | |
| 2 | Innovative Course in Comparative Aesthetics | 572 | | 24 | 596 | 8 | 588 | |
| 3 | Innovative Course in Ancient Indian Management Techniques | 84,714 | | 2,548 | 87,262 | | 87,262 | |
| 4 | e-PG Pathashala | 573 | | 16 | 589 | | 589 | |
| 5 | Yogi Narayani Project | - 1,886 | | 56 | 1,942 | | 1,942 | |
| 6 | Centre of Excellence (COE) | 10,30,814 | | 31,006 | 10,61,820 | | 10,61,820 | |
| 7 | Yoga Project | 2,23,915 | | 39,956 | 2,63,871 | | 2,63,871 | |
| 8 | SAP-Darsanas | 8,097 | | 244 | 8,341 | | 8,341 | |
| 9 | SAP-Education | 22,858 | | 687 | 23,545 | | 23,545 | |
| 10 | SAP-Sahitya | 47,123 | | 2,692 | 49,815 | | 49,815 | |
| 11 | Ramanuja Project | -11,22,187 | | 39,61,080 | 28,38,893 | 6,02,767 | 22,36,126 | |
| 12 | Mahabharata Project | 6,35,499 | | 21,725 | 6,57,224 | 3,38,048 | 3,19,176 | |
| 13 | Projects A/c (Incl. Recoverable Adv.) | 23,97,262 | | 58,166 | 24,55,428 | | 24,55,428 | |
| 14 | NSS | 1,82,412 | Miller State | 2,77,170 | 4,59,582 | 84,030 | 3,75,552 | |

36,14,291

Total

Finance Officer

43,98,400

69,87,838



SCHEDULE-3B SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

| Amount in R |
|-------------|
|-------------|

| 81. | Name of the Sponsor | Opening B | alance | Transacti | ons | Closing Bal | ance |
|-------|--|------------|--------|-----------|-----|-------------|------|
| No. | Name of the Sponsor | Cr. | Dr. | Cr. | Dr. | Cr. | Dr. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | . 8 |
| 1 2 3 | University Grants Commission Ministry Others (Specify Individually) a) ICSSR | 42,92,346 | | 2,07,183 | • | 44,99,529 | |
| | Total | 142,92,346 | •, | 2,07,183 | - | 44,99,529 | |

12. Thosand CA 28/06

AR(F&A)

Finance Officer



SCHEDULE-3C UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

| C | | | 22 | | |
|----------|----------|-----|-----|--------|---|
| ACCESS A | | | 2- | Rupees | ٠ |
| H | 33343311 | TIT | 111 | RUDEES | 5 |

| Particulars | As on 31-03-2022 | As on 31-03-2021 |
|--|---------------------|---------------------|
| A. Capital Grants: Govt.of India | 31-03-2022 | 31-03-2021 |
| Balance B/F | -5,63,65,208 | |
| ADD: Receipts during the Year (towards repayment of HEFA loan) | 10,46,37,048 | |
| Add: Interest on the Grant | 10,40,37,048 | _ |
| | | - |
| Total (a) | 4,82,71,840 | • |
| LESS: Refunds | - | |
| LESS: Utilized for Revenue Expenditure | - | 52,49,708 |
| LESS: Utilized for Capital Expenditure | 4,82,71,840 | 5,11,15,500 |
| Total (b) | 4,82,71,840 | 5,63,65,208 |
| Unutilized carried forward (a-b) | - | -5,63,65,208 |
| B. UGC Grants: Capital | | |
| Balance B/F | - | - |
| Receipts during the year | 3,50,00,000 | - |
| Interest on the Grant | | _ |
| Total (c) | 3,50,00,000 | |
| , man man 1 | | |
| LESS: Refunds | | - |
| LESS: Utilized for Revenue Expenditure | | - |
| LESS: Utilized for Capital Expenditure | 3,50,00,000 | |
| Total (d) | 3,50,00,000 | |
| Unutilized carried forward (c-d) | | |
| C. UGC Grants: Revenue / Operating | | |
| Balance B/F | 46,94,402 | 12,06,00,000 |
| Receipts during the year | 51,11,26,000 | 30,49,98,12 |
| Internal Receipts | | 2,83,72,573 |
| Interest on the Grants | 8,94,217 | 18,38,329 |
| Total (e) | 51,67,14,619 | 45,58,09,023 |
| LESS: Refunds | - | |
| LESS: Utilized for Revenue Expenditure | 49,82,19,904 | 45,11,14,621 |
| LESS: Utilized for Capital Expenditure | - | |
| Total (f) | 49,82,19,904 | 45,11,14,621 |
| Unutilized carried forward (e-f) | 1,84,94,715 | 46,94,402 |
| D. Grants from State Govt. | , 4,0 m 1 9 | |
| Balance B/F | | |
| Receipts during the year | | |
| Total (g) | | |
| LESS: Refunds | | _ |
| 2200, Manage | | - |
| LESS: Utilized for Capital Expenditure | - | - |
| Total (h) | - | |
| Unutilized carried forward (g-h) | | - |
| GRAND TOTAL (A+B+C+D) | 1,84,94,715 | -5,16,70,806 |

CA28 06

Finance Officer

| SI. | Assets Heads | Gross Block | | | | Depreciation | | | | | Net Block | |
|------|--------------------------------|--------------------------|-------------|---------------------------|---------------|-------------------------|----------------|------------------------------|----------------------------|--|---------------------|---------------------|
| | | Op.Balance 01-04-2021 | Additions | Deductions | Cl.Balanee | Dep. Opening Balance | Dep. Rate % | Depreciation for the Year | Deductions / Adjustment | Total Depreciation | As on 31 03 2022 | As on 31-03-2021 |
| 1 | Land | | | | | | 0% | | | | | |
| 2 | Site Development | | | | | | 0% | | | | | |
| 3 | Buildings | 37,35,04,441 | 7,30,28,882 | - | 44,65,33,323 | 9,21,76,087 | 2% | 89,30,666 | 7,41,24,592 | 17,52,31,346 | 27,13,01,977 | 28,13,28,354 |
| 4 | Roads & Bridges | | | | | | 2% | | | The state of the s | | |
| 5 | Tubewells & Water Supply | 1 | | | | | 2% | | 7.1 | | | |
| 6 | Sewerage & Drainage | 1 | | | , | | 2% | 0 100 0 | | 4 1 1 | | |
| 7 | Electrical Inst.& Equipment | | | | | | 5% | | | | | |
| 8 | Plant & Machinery | 2,86,84,019 | | - | 2,86,84,019 | 28,51,927 | 5% | 14,34,201 | -9,54,639 | 52,40,767 | 2,34,43,252 | 2,58,32,092 |
| 9 | Scientific & Lab.Equipment | | | | | | 8% | C. Colombia Maria Caraci | | | | |
| 10 | Office Equipment | 79,490 | | - | 79,490 | 7,942 | 8% | 5,962 | | 13,904 | 65,587 | 71,548 |
| 11 | Audio Visual Equipment | | | | | | 8% | | | | | |
| 12 | Computers & Peripherals | 2,23,14,213 | - 1 | - | 2,23,14,213 | 88,16,987 | 20% | 44,62,843 | -33,09,910 | 1,65,89,740 | 57,24,473 | 1,34,97,226 |
| 13 | Furniture, Fixtures & Fittings | 2,65,84,803 | - 1 | | 2,65,84,803 | 39,86,633 | 8% | 19,93,860 | -10,07,425 | 69,87,918 | 1,95,96,885 | 2,25,98,170 |
| 14 | Vehicles | 4,23,147 | - | - | 4,23,147 | 84,630 | 10% | 42,315 | -1,90,770 | 3,17,714 | 1,05,433 | 3,38,517 |
| 15 | Lib.Books & Sci. Journals | 1,18,03,065 | - 1 | - | 1,18,03,065 | 23,56,958 | 10% | 11,80,307 | -7,82,036 | 43,19,301 | 74,83,765 | 94,46,107 |
| 16 | Manuscripts | 3,16,486 | | - | 3,16,486 | 63,298 | 10% | 31,649 | -29,519 | 1,24,465 | 1,92,021 | 2,53,188 |
| 17 | Tapes | 1,16,673 | - 1 | - 1 | 1,16,673 | 23,334 | 10% | 11,667 | -13,166 | 48,168 | 68,505 | 93,339 |
| 18 | Hostel Equipment | 12,39,686 | -(| | 12,39,686 | 1,85,952 | 8% | 92,976 | -36,610 | 3,15,539 | 9,24,147 | 10,53,734 |
| 19 | Sports Equipment | 4,39,559 | -1 | - | 4,39,559 | 63,976 | 8% | 32,967 | -14,804 | 1,11,747 | 3,27,812 | 3,75,583 |
| 20 | Health Centre Equipment | 3,14,295 | - 1 | | 3,14,295 | 50,288 | 8% | 25,144 | -14,214 | 89,646 | 2,24,649 | 2,64,007 |
| 21 | Music Instruments | 93,000 | | 4.44 | 93,000 | 13,950 | 8% | 6,975 | 1. 1. Sex ± 6.6 | 20,925 | 72,075 | 79,050 |
| | Total (A) | 46,59,12,877 | 7,30,28,882 | | 53,89,41,759 | 11,06,81,962 | | 1,82,51,531 | 6,77,71,499 | 20,94,11,179 | 32,95,30,580 | 35,52,30,915 |
| 22 | Capital Work in Progress (B) | 27,05,33,604 | 56,79,000 | 26,48,54,104 | 1,13,58,500 | Charles and the | | | | | 1,13,58,500 | 27,05,33,604 |
| 23 | Computer Software | 1,86,387 | • | | 1,86,387 | 1,49,110 | 40% | 37,276 | • | 1,86,386 | 1 | 37,277 |
| 24 | E-Journals | | | | | | 40% | | | | | |
| 25 | Patents | | | | tana di Makan | Const. In Suffer Supple | 40% | | (Add and a street) | 50 W 60 M | and the same | e de la Al- |
| 6 | Total (C) | 1,86,387 | Vila | valuet of the appli €able | 1,86,387 | 1,49,110 | | 37,276 | | 1,86,386 | 1 | 37,277 |
| RAND | TOTAL (A+B+C) | 73,66,32,868 | 7,87,07,882 | 26,48,54,104 | 55,04,86,646 | 11,08,31,072 | 15 July 18 A | 1,82,88,807 | 6,77,71,499 | 20,95,97,565 | 34,08,89,081 | 62,58,01,796 |

JA ...

12. Tualun

)004 7616 AR(F&A) - 12816/20r

Finance Officer

| | SCHEDULE-4 | FIXED | ASSETS | Capital | Grants |
|--|------------|-------|--------|---------|--------|
|--|------------|-------|--------|---------|--------|

| SI. | Assets Heads | Gross Block | | | | Depreciation | | | | 1.00 | Net Block | |
|-----|--------------------------------|--------------------------|-------------|-----------------------|-----------------|-------------------------|----------------|------------------------------|--|-----------------------|---------------------|--------------------|
| | | Op.Balance 01-04-2021 | Additions | Deductions | Cl.Balance | Dep. Opening Balance | Dep. Rate % | Depreciation for the Year | Deductions / Adjustment | Total Depreciation | As on 31-03-2022 | As on 31-03-202 |
| 1 | Land | | | | | | 0% | | Tipot I in | A CONTRACTOR | | |
| 2 | Site Development | | | | | | 0% | - | 2 1 | | 1 | |
| 3 | Buildings | | 1 | | | | 2% | | | | į. | |
| 4 | Roads & Bridges | | | | | 1 | 2% | | 13 | | | |
| 5 | Tubewells & Water Supply | - | 49,600 | | 49,600 | | 2% | 992 | - | 992 | 48,608 | |
| 6 | Sewerage & Drainage | | | | | | 2% | | | | | |
| 7 | Electrical Inst.& Equipment | - | 5,51,010 | - | 5,51,010 | | 5% | 27,551 | - 1 | 27,551 | 5,23,460 | |
| 8 | Plant & Machinery | - | 2,94,489 | | 2,94,489 | | 5% | 14,724 | | 14,724 | 2,79,765 | |
| 9 | Scientific & Lab.Equipment | | | | | | 8% | | | | | |
| 10 | Office Equipment | - | 14,91,403 | - 1 | 14,91,403 | <u>.</u> 13 | 8% | 1,11,855 | | 1,11,855 | 13,79,548 | |
| 11 | Audio Visual Equipment | | | | | | 8% | | | | | |
| 12 | Computers & Peripherals | _ | 47,83,040 | | 47,83,040 | _ | 20% | 9,56,608 | - 1 | 9,56,608 | 38,26,432 | |
| 13 | Furniture, Fixtures & Fittings | _ | 59,34,496 | _ | 59,34,496 | - | 8% | 4,46,855 | | 4,46,855 | 54,87,641 | |
| 14 | Vehicles | - | 28,79,314 | _ | 28,79,314 | | 10% | 2,87,931 | - 1 | 2,87,931 | 25,91,383 | |
| 15 | Lib.Books & Sci. Journals | - 1 | 77,40,527 | - 1 | 77,40,527 | _ | 10% | 7,74,053 | - | 7,74,053 | 69,66,475 | |
| 16 | Manuscripts | | ,, | | ,, | | 10% | | | .,, | | |
| 17 | Tapes | | | | | | 10% | | | | | |
| 18 | Hostel Equipment | | | | | | 8% | 2021 1 1 | | | | |
| 19 | Sports Equipment | - 1 | 25,500 | - 1 | 25,500 | - 1 | 8% | 1,913 | | 1,913 | 23,588 | |
| 20 | Health Centre Equipment | - 1 | 16,15,990 | - 1 | 16,15,990 | | 8% | 1,29,279 | | 1,29,279 | 14,86,711 | |
| 21 | Music Instruments | | 10,10,770 | | | | 8% | | | | | |
| | Total (A) | | 2,53,65,369 | • 0.0 | 2,53,65,369 | | | 27,51,761 | | 27,51,761 | 2,26,13,609 | |
| 22 | Capital Work in Progress (B) | • | 17,59,365 | | 17,59,365 | | 7.5 | | \$ - C | | 17,59,365 | |
| 23 | Computer Software | - | 4,54,426 | 11.00 | 4,54,426 | • | 40% | 1,81,770 | | 1,81,770 | 2,72,656 | |
| 24 | E-Journals | | | | | | 40% | | | | | |
| 25 | Patents | E | | | San San San San | | 40% | State See the constitution | | | | 186 |
| 188 | Total (C) | 1. S | 4,54,426 | Allino torra di Amaro | 4,54,426 | e vastabasina vieta A | | 1,81,770 | Ana de la composición dela composición de la composición de la composición dela composición dela composición dela composición de la composición de la composición de la composición dela composición de la composición dela | 1,81,770 | 2,72,656 | wate. |
| MAS | TOTAL (A+B+C) | Well 20040-12 | 2,75,79,160 | | 2,75,79,160 | | | 29,33,531 | Market Baller State | 29,33,531 | 2,46,45,629 | |

24.

Q. Thouman CA = 8/06

AR(F&A)

128/6/202

Finance Officer

Vian Ch



SCHEDULE-5 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rupees

| Sl. No. | Particulars | As on 31-03-2022 | As on 31-03-2021 |
|------------|----------------------------------|---------------------|---------------------|
| 1 | In Central Government Securities | | |
| 2 | In State Government Securities | | |
| 3 | Other approved Securities | | |
| 4 | Shares | | |
| 5 | Debentures and Bonds | | |
| 6 | Term Deposits with Banks | 3,24,02,860 | 3,20,79,020 |
| 7 | Others (to be specified) | | |
| The E | Balance at the year end | 3,24,02,860 | 3,20,79,020 |

10. Trading CA 28/06

AR(F&A)

29/6/2002

Finance Officer



| SI. | dule-5a investments from earmarked/endowmen | As on | Amount in Rupees As on |
|--------------|--|-------------|--|
| No. | Particulars | 31-03-2022 | 31-03-2021 |
| 1 | Gift & Endowments A/c | | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 |
| | Agama Dyumini FD # 146620100043783 | 2,00,000 | 2,00,000 |
| 1.51 | Agama Dyumini FD # 146620100047628 | 1,00,000 | 1,00,000 |
| | Agama Dyumini FD # 146620100047646 | 1,00,000 | 1,00,000 |
| | Akella FD # 146620100043756 | 12,00,000 | 12,00,000 |
| | Akella FD # 146620100043765 | 3,00,000 | 3,00,000 |
| | Akella FD # 146620100043774 | 3,00,000 | 3,00,000 |
| | Akella FD # 146620100047637 | 3,00,000 | 3,00,000 |
| * | Divine Life FD # 146620100043792 | 10,70,000 | 10,70,000 |
| | Gift FD # 146620100043808 | 3,54,451 | 3,53,451 |
| | Goda FD # 146620100043826 | 1,00,000 | 1,00,000 |
| | Kattari FD # 146620100049130 | 1,00,000 | 1,00,000 |
| | Leelavat FD # 146610100054646 | 1,00,000 | 1,00,000 |
| | MDB FD # 146620100052505 | 50,000 | 50,000 |
| | MVK FD # 146620100043817 | 1,00,000 | 1,00,000 |
| | Peri FD # 146620100059243 | 1,23,124 | 1,16,400 |
| | RDevNth FD # 146620100045374 | 50,000 | 50,000 |
| | Salaka FD # 146620100047901 | 1,00,000 | 1,00,000 |
| | TTD Gift FD # ABFSB20050012 | 65,975 | 65,975 |
| | Yekambar FD # 146610100054673 | 3,00,000 | 3,00,000 |
| | Totaliba 1 D # 110010100001070 | 0,00,000 | 0,00,000 |
| | Total (A) | 50,13,550 | 50,05,826 |
| | | | |
| _ 2 | Orissa Chair Endowment A/c | | |
| | Orissa Chair FD # 146620100003891 | 15,00,000 | 15,00,000 |
| | Orissa Chair FD # 146620100039540 | 50,00,000 | 52,90,933 |
| | Orissa Chair FD # 146620100039559 | 19,18,013 | 20,32,825 |
| | Total (B) | 84,18,013 | 88,23,758 |
| 3 | House Building Advance A/c | | |
| 0 | HBA FD # 146620100005011 | 10,00,000 | 10,00,000 |
| | HBA FD # 146620100006348 | 16,88,926 | 16,04,136 |
| | HBA FD # 146620100006357 | 53,14,431 | 50,47,62 |
| | HBA FD # 146620100006436 | 34,14,627 | 32,03,87 |
| | HBA FD # 146620100006621 | 12,80,183 | 13,37,79 |
| | HBA FD # 146620100006913 | 2,62,375 | 2,49,14 |
| | HBA FD # 14662010000913 | 21,91,772 | 20,80,38 |
| | HBA FD # 146620100021143 | 10,43,194 | 9,94,00 |
| | HBA FD # 146620100021143 HBA FD # 146620100036701 | 7,75,789 | 7,32,46 |
| | HBA FD # 146620100036701 HBA FD # 146620100046753 | 20,00,000 | |
| | HDA FD # 140020100040753 | 20,00,000 | 20,00,00 |
| | Total (C) | 1,89,71,297 | 1,82,49,43 |
| domestic and | | | |
| | Total (A+B+C) | 3,24,02,860 | 3,20,79,02 |

12 Than CA selos

AR(F&A)

Finance Officer



SCHEDULE-6 INVESTMENTS- OTHERS

Amount in Rupees

| S1. No. | Particulars Particulars | As on 31-03-2022 | As on 31-03-2021 |
|------------|------------------------------------|---------------------|---------------------|
| 1 | In Central Government Securities | | |
| 2 | In State Government Securities | | |
| 3 | Other approved Securities | | |
| 4 | Shares | | |
| 5 | Debentures and Bonds | | |
| 6 | Others (Fixed Deposits with Banks) | 18,14,13,286 | 19,09,71,353 |
| | Total | 18,14,13,286 | 19,09,71,353 |

10. Klaem CA 28/06 AR(F&A)

Finance Officer

Proce Chancellor



SCHEDULE-6A INVESTMENTS - OTHER (FUND-WISE)

Amount in Rupees

| S1. | JLE-6A INVESTMENTS - OTHER (FUND-WISE) | Ason | Amount in Rupees As on |
|----------|--|-------------|--|
| No. | Particulars | 31-03-2022 | 31-03-2021 |
| 1 | General Corpus A/c | | The stage of the s |
| | Corpus FD 146620100027369 | 50,0C,000 | 50,00,000 |
| 4 | Corpus FD 146620100027378 | 50,0C,000 | 50,00,000 |
| | Corpus FD 146620100027387 | 50,0C,000 | 50,00,000 |
| | Corpus FD 146620100027396 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100027420 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100033810 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100033829 | 50,00,000 | 50,00,000 |
| E10 | Corpus FD 146620100035483 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100035492 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100035508 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100035517 | 50,00,000 | 50,00,000 |
| 0 6 | Corpus FD 146620100039629 | 50,00,000 | 50,00,000 |
| * | Corpus FD 146620100039638 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100039647 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100039656 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100053391 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100053407 | 50,00,000 | 50,00,000 |
| | Corpus FD 146620100053425 | 1,00,00,000 | 1,00,00,000 |
| Total (A | | 9,50,00,000 | 9,50,00,000 |
| 2 | Student Fund A/c | | |
| 4 | Student Fund FD # 146620100005020 | 15,00,000 | 15,00,000 |
| | Student Fund FD # 146620100003020 | 62,59,166 | 59,64,028 |
| | Student Fund FD # 146620100030813 | 02,05,100 | 47,05,364 |
| | Student Fund FD # 146620100036710 | 40,00,000 | 40,00,000 |
| | Student Fund FD # 146620100050710 | * 50,00,000 | 50,00,000 |
| | Student Fund FD # 146620100055548 | 45,00,000 | 45,00,000 |
| | Student Fund FD # 146620100055566 | 45,00,000 | 45,00,000 |
| | Total (B) | 2,57,59,166 | 3,01,69,392 |
| | | | |
| 3 | Examinations A/c | 20.00.000 | 00.00.00 |
| | Exams FD # 146620100055593 | 30,00,000 | 30,00,000 |
| | Exams FD # 146620100055609 | 30,00,000 | 30,00,000 |
| | Total (C) | 60,00,000 | 60,00,00 |
| 4 | CSSET / CSAET A/c | | |
| 10.50 | CET FD # 146620100048830 | 20,00,000 | 20,00,00 |
| | CET FD # 146620100048894 | 8,00,000 | 8,00,00 |
| | Total (D) | 28,00,000 | 28,00,000 |

Continued.....

6. Traem CA 28106 AR(F&A)

Men 420

Finance Officer



| S1. To. | Particulars | As on 31-03-2022 | As on 31-03-2021 |
|------------|--|---------------------------------|-------------------------------------|
| 5 | Distance Education A/c Distance Education FD # 146620100010192 Distance Education FD # 146620100034411 Distance Education FD # 146620100046726 | 71,24,802 20,00,000 | 42,42,296 67,61,734 20,31,250 |
| | Total (E) | 91,24,802 | 1,30,35,280 |
| 6 | Fellowships A/c Fellowships FD # 146620100055636 | 35,00,000 | 35,00,000 |
| | Total (F) | 35,00,000 | 35,00,000 |
| 7 | Hostel Mess A/c | - | - |
| | Total (G) | | |
| 8 | Hostel Caution Deposit A/c Caution Deposit FD # 146620100046638 Caution Deposit FD # 146620100055645 | 10,00,000 15,00,000 | 10,00,000 15,00,000 |
| | Total (H) | 25,00,000 | 25,00,000 |
| 9 | Hostel One Month Adv. A/c | • | |
| | Total (I) | | _ |
| 10 | Hostel Establishment A/c Hostel Establishment FD # 146613020000029 Hostel Establishment FD # 146613020000030 | 10,00,000 | |
| | Hostel Establishment FD # 146620100041712 Hostel Establishment FD # 146620100041730 | 10,82,132 | 14,50,45 10,46,61 |
| | Hostel Establishment FD # 146620100041749 Hostel Establishment FD # 146620100046601 Hostel Establishment FD # 146620100046610 | 10,82,132 | 10,46,610 10,00,000 10,00,000 |
| | Hostel Establishment FD # 146620100055654 Total (J) | 40,00,000 81,64,264 | 40,00,00 95,43,67 |
| 11 | HEFA Escrow A/c | 3 | |
| | HEFA FD # 5892307000075 / 1 HEFA FD # 5892307000075 / 2 HEFA FD # 5892307000075 / 3 | - | 1,40,13,80 1,44,09,19 - |
| | HEFA FD # 5892307000075 / 4 HEFA FD # 5892307000075 / 7 | - 1,40,83,844 1,44,81,210 | |
| | HEFA FD # 5892307000075 / 8 Total (K) | 2,85,65,054 | 2,84,23,00 |
| | | =,00,00,00 | |
| | Total(A+B+C+D+E+F+G+H+I+J+K) | 18,14,13,286 | 19,09,71,35 |

CA 28106

AR(F&A)

MANDE

Finance Officer

vice Chancellor 16/22



| Particulars | As on 31-03-2022 | As on 31-03-2021 |
|---|---------------------|---------------------|
| 1. Stock | 1,58,08,122 | 1,59,31,209 |
| a) Publications b) Others | 1,58,08,122 | 1,59,31,209 |
| 2. Sundry Debtors | 1,53,957 | 2,86,350 |
| a) Debts outstanding for a period of exceeding six months | 26,277 | 19,035 |
| b) Imprest Advances | 65,365 | 2,05,000 |
| c) Reliance Jio Infocom Ltd | 62,315 | 62,315 |
| 3. Grants Receivables from Ministry for HEFA | 68,75,851 | 3,30,87,477 |
| Principal | - | 2,55,55,500 |
| Interest | 68,75,851 | 75,31,977 |
| 4.Other Grants Receivable | | |
| TTD Grant (2020-21 & 2021-22) | 1,00,00,000 | • |
| 4. Cash and Bank Balances | 14,94,79,108 | 6,27,77,738 |
| a) with Scheduled Banks | | |
| In Savings Accounts | 14,94,75,016 | 6,27,73,646 |
| b) Cash on Hand | 4,092 | 4,092 |
| Total | 18,23,17,039 | 11,20,82,774 |

10. Tualun CA 18/06

ADIESAL

Finance Officer



| Schedule 7A Bank & Cash Balances | Amount in Rupees |
|----------------------------------|--|
| | The second secon |

| n. | | As on | As on |
|---------|---|---|---|
| 0. | Particulars | 31-03-2022 | 31-03-2022 |
| 1 | Grant-in-Aid A/c # 34 | 8,85,46,385 | 2,12,22,786 |
| 2 . | Grant-in-Aid A/c - Cash | | |
| 3 | Examinations A/c # 1963 | 20,73,359 | 49,53,255 |
| 200 | | 4,06,813 | 2,01,309 |
| 4 | Plan A/c # 42605 | 2,65,708 | 2,57,950 |
| 5 | BC Scholarships A/c # 20108 | 7,33,822 | 5,34,397 |
| 6 | Fellowhips A/c # 41703 | 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - | |
| 7 | HBA A/c # 2087 | 8,36,986 | 20,15,875 |
| 8 | Agama Dyumini A/c # 67792 | 57,560 | 35,535 |
| 9 | Akella A/c # 67774 | 4,90,080 | 3,67,412 |
| 10 | Orissa Chair A/c # 19652 | 5,44,445 | 4,68,028 |
| 11 | Gift A/c # 25 | 10,14,844 | 7,48,438 |
| 12 | Hostel Establishment A/c # 2500 | 2,04,473 | 5,17,940 |
| 13 | Caution Deposit A/c # 68898 | 2,77,672 | 5,28,205 |
| 14 | Guest House A/c # 43419 | 4,03,320 | 25,38,765 |
| 15 | Canteen A/c # 90657 | 2,30,038 | 2,23,320 |
| 17 | CET / CSSET A/c # 65022 | | -10,034 |
| C70 172 | | 3,51,683 | 28,72,544 |
| 18 | CET / CSSET A/c # 86450 | 2,79,345 | 36,52,23 |
| 19 | Distance Education A/c # 13427 | | 3,30,999 |
| 20 | Hostel Mess A/c # 2494 | 3,19,627 | |
| 21 | One Month Adv A/c # 68904 | 3,77,048 | 3,65,93 |
| 22 | Parents Guest House A/c # 82296 | 2,60,151 | 11,37,13 |
| 23 | Student Fund A/c # 1972 | 25,31,303 | 97,85,40 |
| 24 | Yoga A/c # 7082 | 3,63,871 | 3,23,91 |
| 25 | Corpus A/c # 92859 | 17,80,227 | 23,82,51 |
| 26 | Projects A/c # 13418 | 19,89,969 | 19,31,80 |
| | | 1,03,783 | 1,00,75 |
| 27 | AISTC A/c # 82311 | 10,61,820 | 10,30,81 |
| 28 | COE A/c # 11809 | 10750 7550N 5670N | |
| 29 | SAP Sahitya A/c 27059 | 49,815 | 47,12 |
| 30 | SAP Education A/c # 16345 | 23,545 | 22,85 |
| 31 | SAP Darsanas A/c # 31715 | 8,341 | 8,09 |
| 32 | Ramanuja A/c # 92345 | 22,52,127 | 87,81 |
| 33 | Comparative Aesthetics A/c # 27101 | 588 | 57 |
| 34 | MAIMT A/c # 34624 | 87,262 | 84,71 |
| 35 | EPG Pathashala A/c # 67473 | 589 | 57 |
| | | 1,942 | 1,88 |
| 36 | Yogi Narayana A/c # 67808 | 4,99,176 | 8,15,49 |
| 37 | Mahabharata A/c # 94015 | | 8,10,45 |
| 38 | HEFA Canara Bank Escrow 2 # 191 (Grants Receivable) | 58 | |
| 39 | HEFA Canara Bank Escrow #192(Principal Repayment) | 2,65,35,958 | 7,86,64 |
| 40 | HEFA Canara Bank Escrow 4 # 193 (Interest Repayment) | 71,31,766 | |
| 41 | HEFA Andhra Bank Escrow 1 # 98473 (Fees Receivable) | 35,21,294 | 14,29,37 |
| 42 | NSS - 1 # 94352 | 11,004 | 10,68 |
| 43 | NSS -2 # 94370 | 13,186 | 12,80 |
| 44 | NS5 3 # 94389 | 8,790 | 8,53 |
| | | 4 | |
| 45 | NSS - 4 # 94398 | 10,001 | 9,70 |
| 46 | NSS - 5 # 94404 | 8,549 | 8,2 |
| 47 | NSS - 6 # 94413 | | |
| 48 | NSS - 7 # 94422 | 10,530 | 10,2 |
| 49 | NSS unit - 2 Program Officer#26865 | 3,49,179 | 1,22,1 |
| 50 | Local Purchase Committee#17 | 15,42,217 | 7,87,7 |
| 51 | Local Purchase Committee#0010 | 15,69,972 | - |
| 52 | Advance Controller of Examination#0063 | 133 | 1 |
| 53 | Imprest Controller of Examinations A/c- 0024 | 18,283 | |
| 54 | Imprest Dean Academics Affairs A/c-0025 | 9,618 | |
| - 100 | Imprest Dean School of Edu. A/c-0029 | 1,396 | |
| 55 | | 467 | |
| 56 | Imprest Dean Student Welfare # 0083 | 3,271 | |
| - 1 | Imprest Deputy Librarian A/c-0032 | 10.0 | |
| 58 | Imprest Deputy Registrar A/c-0026 | 9,917 | |
| 59 | Imprest Direc. DDE,CDOE A/c-0033 | 18,458 | |
| 60 | Imprest Director IQAC # 0041 | 13,110 | |
| 61 | Imprest Director Sastra Parirakshana - 0105 | 29,991 | |
| 62 | Imprest Finance Officer A/c-0030 | 3,549 | |
| 63 | Imprest Health Centre A/c-0023 | 20,225 | |
| 77 | | 2,328 | |
| 64 | Imprest-ICTRC A/c- 0021 | | |
| 65 | Imprest Manager Guest House A/c-0027 | 48,151 | 10 to |
| 66 | Imprest Physical Edu. A/c-0031 | 4,467 | |
| 67 | Imprest Registrar A/c-0035 | 30,018 | CAL I |
| 68 | Imprest University Engineer A/c- 0022 | 1,12,432 | 2 |
| 69 | Imprest Vice Chancellor A/c-0028 | 8,983 | |
| 07 | | | |
| | [2] "하는 사람이 위해 개발하다." 하게 요한다면 하나 사람들이 된 경험에 가장하는 하는데 보고 있다. 그는데 보고 있는데 보고 있는데 보고 있는데 보고 있는데 보고 있는데 보고 있다. 그는데 보고 있는데 보고 있 | | |

CA DE JOSE ARIFERA

Finance Officer

True Chanceller



SCHEDULE-8 LOANS, ADVANCES & DEPOSITS Amount in Rupees As on As on 31-03-2022 31-03-2021 1. Advances to employees: (Non-interest bearing) b) Festival c) Medical Advance b) Others (To be Specified) 2. Long Term Advances to employees: (Interest bearing) 84,71,866 81,89,823 HBA Recovery (Principal) 75,00,521 70,84,154 **HBA Recovery (Interest)** 2,61,060 2,97,060 Car Advance (Principal) 3,000 39,000 Car Advance (Interest) 80,278 1,04,278 Computer Advance (Principal) 5,26,679 4,86,765 Computer Advance (Interest) 43,554 51,241 Scooter Advance (Principal) 40,000 1,21,600 Scooter Advance (Interest) 16,774 5,725 3. Advances and other amounts recoverable in cash or in kind or 3,41,56,350 3,42,67,783 for value to be received: a) On Capital Account b) To Suppliers c) Others (Staff) 3,41,56,350 3,42,67,783 4. Prepaid Expenses a) Insurance b) Other expenses 5. Deposits 14,18,71,842 13,26,43,296 a) Telephone b) Lease Rent c) Electricity 17,28,940 17,28,940 d) CPWD CPWD Deposits - GIA 8,21,38,898 1,23,82,614 CPWD Deposits - HEFA 4,78,24,000 11,79,09,738 CPWD Deposits - PLAN 34,678 34,678 CPWD Deposits - Unit D 5,87,326 5,87,326 e) EDCIL Capital Deposits 95,58,000 5. Income Accrued b) On Investments-Others c) On Loans and Advances d) Others (includes income due unrealized 7. Other- Current assets receivable from UGC / sponsored 2,73,91,90,368 2,53,71,57,747 projects a) Debit balances in Sponsored Projects b) Debit balances in Sponsored Fellowships & Scholarships c) Grants Receivable from UGC (Non - Current assets) Superannuation Pension 2,31,03,32,571 2,16,99,74,715 Leave Benefits 19,25,89,850 17,00,14,052 **Gratuity Benefits** 11,61,87,099 10,87,98,916 d) Other receivables from other Heads 8,83,70,064 11,79,39,726 e)GPF Balance Receivable 21,41,122

Total

Finance Officer

29/1/22 Vice Chancellor

2,71,22,58,649

2,92,36,90,426



SCHEDULE-9 ACADEMIC RECEIPTS

Amount in Rupees

| FEE RECEIPTS FROM STUDENTS | Current Year 2021-22 | Previous Year 2020-21 | |
|---|-------------------------|---------------------------------------|-------------|
| Academic | | | |
| 1. Tuition Fee | | 1,61,16,385 | 1,47,65,341 |
| 2. Admission Fee | | | |
| 3. Enrolment Fee | | | |
| 4. Library Admission Fee | | 10,512 | - |
| 5. Laboratory fee | | - | - |
| 6. Art & Craft fee | | | - |
| 7. Registration fee | | - | |
| 8. Syllabus fee | | | = |
| | Total (A) | 1,61,26,897 | 1,47,65,341 |
| Examinations | | | |
| 1. Admission Test Fee | | - | |
| 2. Annual Examination Fee | | 21,43,824 | 7,07,413 |
| 3. Marksheet, certificate Fee | | | - |
| 4. Entrance Examination Fee | | | 51,300 |
| 5. Exam Revaluation Fees | | | |
| | Total (B) | 21,43,824 | 7,58,713 |
| Other Fees | | | |
| 1. Identity card fee | | · · · · · · · · · · · · · · · · · · · | - |
| 2. Fine / Miscellaneous Fee | | 5 · Le | - |
| 3. Medical Fee | | | |
| 4. Transportation Fee | 5.0 | | |
| 5. Hostel Fee | | | |
| 6. Canteen Fee | | | 28,48 |
| 7. Mess Fee | | 2,80,382 | 1,22,814 |
| | Total (C) | 2,80,382 | 1,51,299 |
| Sale of Publications | | | |
| 1. Sale of Admission Forms | | - | - |
| 2. Sale of syllabus and Question paper, etc | | - 1 | 15 · · · · |
| 3. Sale of Prospectus including admission forms | | - | _ |
| • | Total (D) | | - |
| Other Academic Fees | | | |
| 1. Registration fee for workshops, programmes | | . * . | - |
| 2. Registration fee (Academic Staff College) | | - | - |
| | Total (E) | | - |
| Grand Total (A+B+C+D+E) | | 1,85,51,103 | 1,56,75,35 |

R. Thalma CA 28106

AR(F&A)

181 phon

Finance Officer

SCHEDULE-10 GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

| Amount in Rupees | Amount | in | Rupees | |
|------------------|--------|----|--------|--|
|------------------|--------|----|--------|--|

| | Plan | | | 0 | | | |
|---|------|-------------|---------------------|--------------|-------------------------|--------------------------|--|
| Particulars | | UGC | | Total Plan | Current Year 2021-22 | Previous Year 2020-21 | |
| raiticulais | GoI | Capital | Specific Schemes | Total Flair | Total | Total | |
| Balance B/F | | | | | | | |
| ADD: Receipts during the year | | 3,50,00,000 | 51,11,26,000 | 54,61,26,000 | 54,61,26,000 | 30,50,00,000 | |
| Total | | 3,50,00,000 | 51,11,26,000 | 54,61,26,000 | 54,61,26,000 | 30,50,00,000 | |
| LESS: Refund to UGC | | - 1 | - | - 1 | - | 1,879 | |
| Balance | | 3,50,00,000 | 51,11,26,000 | 54,61,26,000 | 54,61,26,000 | 30,49,98,121 | |
| LESS: Transferred to Deferred Revenue Reserve (A) | | 3,50,00,000 | - | 3,50,00,000 | 3,50,00,000 | - | |
| Balance | | | 51,11,26,000 | 51,11,26,000 | 51,11,26,000 | 30,49,98,121 | |
| LESS: Utilised for Revenue Expenditure (B) | V | <u>.</u> | 51,11,26,000 | 51,11,26,000 | 51,11,26,000 | 30,49,98,121 | |
| Balance C/F | 1 | | | **** | | | |

12. Thalma CA 28/06

AR(F&A)

Finance Officer

SCHEDULE-11 INCOME FROM INVESTMENTS

Amount in Rupees

| | Earmarked / Er | ndowment Funds | Other Investments | | |
|---|-------------------------|--------------------------|-------------------------|--|--|
| Particulars | Current Year 2021-22 | Previous Year 2020-21 | Current Year 2021-22 | Previous Year 2020-21 | |
| 1. Interest | | | | | |
| a. On Government Securities | | | | | |
| b. Other Bonds / Debentures | • | | | | |
| 2. Interest on Term Deposits | | | | | |
| Corpus-Income from Investments | | 1 | 47,66,388 | 52,86,995 | |
| Exams- Income from Investments | | | 3,12,000 | 3,27,614 | |
| HEFA Deposits- Income from Investments | | | 10,73,325 | 5,55,983 | |
| Student Fund- Income from Investments | | | 14,19,031 | 18,01,565 | |
| CET A/c - Income from Investments | | | 1,47,681 | 1,43,460 | |
| DDE- Income from Investments | | | 5,48,739 | 7,13,683 | |
| Caution Deposit- Income from Investments | | | | 1,33,351 | |
| Hostel Establishment-Income from Investments | | | 4,95,735 | 7,30,530 | |
| GIA-Income from Investments | | | 34,520 | | |
| Hostel Mess-Income from Investments | | | | 9,285 | |
| One Month Advance-Income from Investments | | | | 10,857 | |
| HBA- Income from Investments | 8,78,336 | 11,21,624 | | | |
| Endowments- Income from Investments | 3,25,309 | 7,26,965 | | | |
| 3. Income accrued but not due on Term Deposits / Interest bearing | | | | | |
| advances to employees | | | | | |
| HBA-Loan Interest | | 3,03,060 | | | |
| 4. Interest on Savings Bank Accounts | | | | | |
| HBA- SB Interest | 44,002 | 39,166 | | | |
| Endowment -SB Interest | 25,295 | 10,981 | | | |
| 5. Others (Specify) | | | | All the second s | |
| Total | 12,72,942 | 22,01,796 | 87,97,419 | 97,13,323 | |
| Transferred to Earmarked / Endowment Funds | 12,72,942 | 22,01,796 | | | |
| Balance | | | | | |

le Traem

AR(F&A)

1816hon

Finance Officer



SCHEDULE-12 INTEREST EARNED

Amount in Rupees

| Particulars | Current Year 2021-22 | Previous Year 2020-21 |
|---|-------------------------|--------------------------|
| 1. On Savings Accounts with Scheduled Banks | | |
| Exam- Interest on SB A/c | 95,222 | 97,502 |
| GIA- Interest on SB A/c | 8,94,217 | 18,38,239 |
| Student Fund - Interest on SB A/c | 1,97,573 | 1,16,328 |
| Corpus - Interest on SB A/c | 2,59,589 | 5,04,475 |
| CET Interest on SB A/c | 75,330 | 93,215 |
| DDE Interest on SB A/c | 69,028 | 68,803 |
| Guest Interest on SB A/c | 80,046 | 64,434 |
| Caution Deposit Interest on SB A/c | - | 10,615 |
| Hostel establishment Interest on SB A/c | 14,549 | 17,230 |
| Hostel Mess Interest on SB A/c | 6,085 | 19,626 |
| One Month Advance Interest on SB A/c | 11,117 | 8,893 |
| Parents Guest House on SB A/c | - | 27,319 |
| Plan and Merged Schemes on SB A/c | 2,05,504 | 5,72,970 |
| HEFA Interest on SB A/c | 91,645 | 89,824 |
| Imprest - Interest on SB A/c | 1,962 | |
| Local Purchase Committee - UBI- Int on SB A/c | 42,716 | |
| Local Purchase Committe - KVB -SB Interest | 6,046 | |
| Advance - CoE - Interest on SB A/c | 106 | |
| Canteen - Interest on Sb A/c | 6,718 | |
| | | |
| 2. On Loans | ** | |
| a. Employees / Staff | 94,186 | 78,176 |
| b. Others | - | · · · · · |
| 3. On Debentures and Other Receivables | | |
| Total | 21,51,639 | 37,07,649 |

CA aslob

AR(F&A)

Finance Officer



SCHEDULE-13 OTHER INCOME

Amount in Rupees

| Particulars | Current Year 2021-22 | Previous Year 2020-21 |
|--|-------------------------|---------------------------------------|
| A. Income from Land & Buildings | | |
| 1. Hostel Room Rent | 1,46,662 | 98,128 |
| 2. License Fee | 2,31,800 | 1,72,798 |
| 3. Hire Charges of Auditorium/Play ground/Convocation | - | 69,400 |
| 4. Electricity Charges recovered | _ | |
| 5. Water Charges recovered | 25,565 | 19,855 |
| 6.Guest House Rent | 7,73,248 | · · · · · · · · · · · · · · · · · · · |
| Total (A) | 11,77,275 | 3,60,181 |
| B. Sale of Institute's Publications | 4,43,513 | 3,77,280 |
| Total (B) | 4,43,513 | 3,77,280 |
| C. Income from holding events | | |
| Total (C) | - | |
| D. Others | | |
| 1. Income from consultancy | | |
| 2. RTI fees | 220 | 60 |
| 3. Income from Royalty | | |
| 4. Sale of application form (recruitment) | 2,51,240 | 2,11,000 |
| 5. Misc.receipts (Sale of tender form, waste paper, etc) | 4,44,782 | 5,39,278 |
| 6. Profit/sale of disposal of assets | | |
| 7. Grants/Donations from institutions, Welfare Bodies | | |
| and International Organizations | | 60,167 |
| Central Sanskrit University | 1,74,000 | • |
| TTD Grant (2021-22) | 50,00,000 | |
| 8. Others | | |
| a. Library overdue charges | - | 28,90 |
| b.studio services income | | - |
| c.Damages Recovery payroll | - | 8,277 |
| d. Others | 8,57,904 | |
| 9.Net of Stock Publications | 18,38,437 | 13,24,040 |
| Total (D) | 85,66,583 | 21,71,723 |
| Grand Total (A+B+C+D) | 1,01,87,371 | 29,09,184 |

CA se 06

AR(F&A)

My War



| SCHEDULE-14 | PRIOR | PERIOD | INCOME |
|-------------|-------|--------|--------|
|-------------|-------|--------|--------|

| A | mount | in | Rur | ees |
|-----|-----------|------|-------|-----|
| 2.2 | 110000100 | P1 P | Troop | |

| Particulars | Current Year 2021-22 | Previous Year 2020-21 | |
|-----------------------------------|-------------------------|-----------------------------|--|
| 1. Academic Receipts | | A SACTOR OF THE | |
| 2. Income from Investments | | and statement in the second | |
| 3. Interest earned | | • | |
| 4. TTD Grant (2017-18 to 2020-21) | 2,00,00,000 | - | |
| 5. Other Income | - 1 | | |
| Grand Total | 2,00,00,000 | - | |

12. Traces CA 28/06 AR(F&A)

Finance Officer



| Particulars | | Current Year 2021- | Previous Year 2020-21 | | | |
|-------------------------------------|---------|--------------------|-----------------------|---------|--------------|--------------|
| | Capital | Rev. / Ope. | Total | Capital | Rev. / Ope. | Total |
| a) Salaries and Pension | | 25,08,74,131 | 25,08,74,131 | | 21,82,26,708 | 21,82,26,708 |
| b) Allowances and Bonus | | 7,64,97,412 | 7,64,97,412 | | 5,11,70,426 | 5,11,70,426 |
| c) Contribution to Other Fund (NPS) | | 1,93,48,481 | 1,93,48,481 | | 1,48,69,804 | 1,48,69,804 |
| d) Staff Welfare Expenses | | - | - | | 20,080 | 20,080 |
| e) Retirement and Terminal Benefits | | 1,53,50,112 | 1,53,50,112 | | 5,75,27,084 | 5,75,27,084 |
| f) LTC facility | 1 | 35,30,325 | 35,30,325 | | | - |
| g) Medical facility | 1 1 | 28,34,090 | 28,34,090 | | 27,59,513 | 27,59,513 |
| h) Children Education Allowance | | 24,59,824 | 24,59,824 | | 36,78,494 | 36,78,494 |
| i) Honorarium | | - | - | | | - |
| j) Remuneration | | - 7,73,320 | 7,73,320 | | 1,67,13,313 | 1,67,13,313 |
| Grand Total | | 37,16,67,695 | 37,16,67,695 | | 36,49,65,422 | 36,49,65,422 |

CA 28/06

AR(F&A)

Finance Officer

Vice Charcellor

29/6/22



| CHEDULE-16 ACADEMIC EXPENSES Amount in Rupees | | | | | | | | |
|--|----------------------|-------------|-------------|---------------------|-----------------------|--|--|--|
| Particulars | Current Year 2020-21 | | | | Previous Year 2019-20 | | | |
| Particulars | Capital | Rev. / Ope. | Total | Capital | Rev. / Ope. | Total | | |
| a) Laboratory expenses | • | | - | | - 1 | - | | |
| b) Field work / Participation in Conferences | - | | - | | 4,56,000 | 4,56,000 | | |
| c) Expenses on Seminars/Workshops | - | 6,40,628 | 6,40,628 | | 1,74,730 | 1,74,730 | | |
| d) Payment to visiting faculty | | 4,47,500 | 4,47,500 | | | . 1- | | |
| e) Examination | | 29,04,449 | 29,04,449 | - 1 | 15,99,019 | 15,99,019 | | |
| f) Student Welfare expenses (Including Scholarships and non net Fellowship | - | 3,94,40,062 | 3,94,40,062 | 1 | 9,10,894 | 9,10,894 | | |
| g) Admission expenses | _ ; | 82,153 | 82,153 | | 200 | 200 | | |
| h) Annual Academic & Convocation expenses | | 9,35,269 | 9,35,269 | | 4,84,144 | 4,84,144 | | |
| i) Publications | - 3 | 23,14,791 | 23,14,791 | | 16,01,640 | 16,01,640 | | |
| j) Stipend/means-cum-merit scholarship | | F- 1 | | I. | 7,65,083 | 7,65,083 | | |
| k) Distance Education Expenses | - | 14,63,519 | 14,63,519 | | 15,17,178 | 15,17,178 | | |
| l) Guest House - Expenses | - | | - | | 78,070 | 78,070 | | |
| m) Hostel Establishment Expenses | - | 9,15,251 | 9,15,251 | | 3,71,064 | 3,71,064 | | |
| n) Hostel mess Expenses | - | - | - 1 | | 44,29,103 | 44,29,103 | | |
| o) Plan Expenses | - 1 | - | - | | 1,15,000 | 1,15,000 | | |
| p) Remuneration to Guest Faculty | | 1,90,55,177 | 1,90,55,177 | | | | | |
| q) Others (specify) | - 1 | | | | | | | |
| Library Expenses | | 58,243 | 58,243 | | 14,088 | 14,088 | | |
| Reimbursement of sale of prospectus | - | | - | -17 % 1.4 | 1,700 | 1,700 | | |
| Sports & Games Expenditure | - i | 32,000 | 32,000 | San San San San San | | e de la companion de la compan | | |
| Grand Total | - 446 | 6,82,89,042 | 6,82,89,042 | | 1,25,17,913 | 1,25,17,913 | | |

12: Thaman CA 28/06

AR(F&A)

1 28/8/2012

Finance Officer

Vice Chancellor /2 -



| SCHEDILE | 17-ADMIN | AND | GENERAL. | EXPENSES |
|----------|----------|-----|----------|----------|
| | | | | |

Amount in Rupees

| | | Current Year 2021 | -22 | Previous Year 2020-21 | | |
|---|-----------------------|-------------------|-------------------------|-----------------------|---------------|-------------|
| Particulars | Capital | Rev / Ope. | Total | Capital | Rev / Ope. | Total |
| A Infrastructure | | | | | | |
| a) Electricity and power | | 54,50,488 | 54,50,488 | | 52,17,828 | 52,17,828 |
| b) Water Charges | | 29,98,083 | 29,98,083 | | | - |
| c) Insurance | | 3,97,779 | 3,97,779 | | 4,03,051 | 4,03,051 |
| d) Rent, rates and taxes (including property tax) | | 3,95,154 | 3,95,154 | | 2,86,597 | 2,86,597 |
| B Communication | | | | | | |
| e) Postage & Stationery | | 4,77,932 | 4,77,932 | | 1,50,802 | 1,50,802 |
| f) Telephone, Fax & Internet Charges | | 10,22,748 | 10,22,748 | | 4,05,006 | 4,05,006 |
| C Others | | A | · · · · · · · · · · · · | | | • |
| g) Printing and Stationery (consumption) | | 12,09,833 | 12,09,833 | | 3,11,755 | 3,11,755 |
| h) Travelling and Conveyance Expenses (TA/DA) | | 4,05,418 | 4,05,418 | | 4,83,392 | 4,83,392 |
| i) Auditors Remuneration | | | | | | - |
| i) Professional Charges | | 3,30,400 | 3,30,400 | Land . | 5,76,432 | 5,76,432 |
| k) Advertisement and Publicity | | 15,78,150 | 15,78,150 | | 47,750 | 47,750 |
| 1) Magazines,Newspapers & Journals | | 9,233 | 9,233 | | 16,878 | 16,878 |
| m) Software/Add- ins license fee | | 65,239 | 65,239 | | 69,326 | 69,326 |
| n) Legal Expenses | | 10,39,000 | 10,39,000 | | 3,35,000 | 3,35,000 |
| o) Daily wages / Casual Labour | | 14,61,620 | 14,61,620 | | • | · . |
| p) Health Centre - consumables | | 3,28,939 | 3,28,939 | | 1,23,989 | 1,23,989 |
| g) Subscription to AIU | | 59,000 | 59,000 | | 59,000 | 59,000 |
| TT: C (DOGAT District -1 | | 18,000 | 18,000 | | - | - |
| s) Recruitment Expenses | Automotive Automotive | 10,08,254 | 10,08,254 | re salar Nesia | 6,09,954 | 6,09,954 |
| t) Refreshments | | 15,17,868 | 15,17,868 | | 8,16,884 | 8,16,884 |
| u) Inauguration/misc fuctions | | 7,278 | 7,278 | | 5,700 | 5,700 |
| v) Publication Stall expenses | | 48,421 | 48,421 | | | · • |
| w) Security contract services | | 1,28,34,504 | 1,28,34,504 | | 1,16,42,390 | 1,16,42,390 |
| x) House keeping contract services | | 48,74,127 | 48,74,127 | | 63,71,001 | 63,71,001 |
| y) Manpower Services | | 10,40,160 | 10,40,160 | | | |
| z) Others (specify) | | | | | | |
| Remuneration to Consultants | | 12,55,714 | 12,55,714 | | | |
| Internal Audit/ Accounting Services | | 8,15,277 | 8,15,277 | | 4a 31 7 4 1 1 | |
| Remuneration to NMRs | | 64,86,571 | 64,86,571 | | | |
| Pooja Expenses | | 1,02,563 | 1,02,563 | | | |
| Tooja Dapondos | | 4,72,37,753 | 4,72,37,753 | | 2,79,32,734 | 2,79,32,734 |

12. Thains CA 28/06 AR(F&A)

128 6/2000

Finance Officer



Amount in Rupees

| | | Current Year 2021- | 22 | Previous Year 2020-21 | | |
|---------------------------------------|---------|--------------------|----------|-----------------------|-------------|----------|
| Particulars | Capital | Rev. / Ope. | Total | Capital | Rev. / Ope. | Total |
| 1 Vehicles (owned by the institution) | | | | | | |
| a) Running Expenses | | . 3,29,819 | 3,29,819 | | 1,84,518 | 1,84,518 |
| b) Repairs & maintenance | | 97,238 | 97,238 | * | 15,174 | 15,174 |
| c) Insurance expenses | | 26,612 | 26,612 | | 27,678 | 27,678 |
| d) Fastag expenses | | 11,185 | 11,185 | 1 1 | 500 | 500 |
| 2 Vehicles taken on rent / lease | | | | | | |
| a) Rent / lease expenses | | | | | - | |
| 3 Vehicle (Taxi) hiring expenses | | 1,95,235 | 1,95,235 | | 40,516 | 40,516 |
| Grand Total | 2 | 6,60,089 | 6,60,089 | | 2,68,386 | 2,68,386 |

Finance Officer



SCHEDULE-19 REPAIRS & MAINTENANCE

Amount in Rupees

| Particulars | | Current Year 2021- | 22 | Previous Year 2020-21 | | | |
|--------------------------------------|---------|--------------------|-----------|-----------------------|---------------------------------------|-------------|--|
| | Capital | Rev. / Op. | Total | Capital | Rev. / Op. | Total | |
| a) Buildings | | 1,90,380 | 1,90,380 | | 59,67,142 | 59,67,142 | |
| b) Furniture & Fixtures | | 1,71,888 | 1,71,888 | | 800 | 800 | |
| c) Plant & Machinery | | | | 1 | 11,16,519 | 11,16,519 | |
| d) Office Equipment | | 7,24,949 | 7,24,949 | X | 21,982 | 21,982 | |
| e) Sports Equipment | 1 | - | - | | • | _ | |
| f) Laboratory & Scientific equipment | | | | 2 2 2 2 2 2 | - 1 | - | |
| g) Audio Visual equipment | | - | - | | - 1 | | |
| h) Cleaning Material & Services | | | | | · · · · · · · · · · · · · · · · · · · | | |
| i) Book binding charges | | - | • | | | | |
| j) Gardening | | 49,15,728 | 49,15,728 | | 72,92,879 | 72,92,879 | |
| k) Estate Maintenance | | | - | | | | |
| l) Books & Manuscripts | | 67,260 | 67,260 | | | | |
| m) Others (specify) | | | - | | | - | |
| Tube wells and water Supply | | 25,504 | 25,504 | | | | |
| Grand Total | 200 | 60,95,709 | 60,95,709 | - | 1,43,99,322 | 1,43,99,322 | |

10. main CA 21706 18/6/2020

Finance Officer

Fr 29/6 [27



SCHEDULE-20 FINANCE COSTS

Amount in Rupees

| | | Current Year 202 | 1-22 | Previous Year 2020-21 | | | |
|---|----------|-------------------------|--|-----------------------|------------------------|-------|--|
| Particulars | Capital | Revenue / Operating | Total | Capital | Revenue / Operating | Total | |
| a) Bank charges | - 1 | | - | - | | - | |
| b) Others (specify) | - | - | * 1 / 1 1 | - 1 | - | - | |
| Penal Interest on Pre- closure of Fixed I | Deposits | - 1 | | | 5,360 | 5,360 | |
| Grand Total | | | 5. The second of | - 1 | 5,360 | 5,360 | |

R. malin CA 28/06

Finance Officer



SCHEDULE-21 OTHER EXPENSES

Amount in Rupees

| | Current Year 2021-22 | | | Previous Year 2020-21 | | |
|---|----------------------|------------------------|---|-----------------------|----------------------------------|-----------|
| Particulars | Capital | Revenue / Operating | Total | Capital | Revenue / Operating | Total |
| a) Provision for Bad and Doubtful Debts/Advances | | | | | | |
| b) Irrecoverable Balances Written- off | | - | 4 po - 4 | | | - |
| c) Grants/Subsidies to other institutions/organizations | | | 9 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | | A2 1 1 1 1 1 1 1 | |
| d) Other Misc. Expenses | | 3,74,421 | 3,74,421 | | 81,180 | 81,180 |
| d) Others (specify) | | | | | | |
| Provision for Loss (FY 2020-21) | | | | | 19,61,524 | 19,61,524 |
| Vehicle Registration Charges | | 5,437 | 5,437 | | en | |
| Grand Total | | 3,79,858 | 3,79,858 | | 20,42,704 | 20,42,704 |

Q. Thaenn

CA 2-8106

AR(F&A)

28/2

Finance Officer



SCHEDULE-22 PRIOR PERIOD EXPENSES

Amount in Rupees

| | C | Current Year 2021-22 | | | Previous Year 2020-21 | | |
|---|---------|------------------------|-----------|---------|------------------------|--|--|
| Particulars | Capital | Revenue / Operating | Total | Capital | Revenue / Operating | Total | |
| 1) Establishment expenses | | | - | | | - | |
| 2) Academic expenses | | | - 1 | | | | |
| 3) Administrative expenses- Security contract | | | - | | - · | | |
| 4) Transportation expenses | | | - | | | | |
| 5) Repairs & Maintenance- garden | | 35,45,595 | 35,45,595 | | 1,41,44,757 | 1,41,44,757 | |
| 6) Staff Salaries, Payments and Pensionery benefits | | 3,07,920 | 3,07,920 | | - | - I | |
| 7) Other expenses | | 36,244 | 36,244 | | | diameter de la companya de la compa | |
| Grand Total | • | 38,89,759 | 38,89,759 | - | 1,41,44,757 | 1,41,44,757 | |

K.Thalin CA 28/06

AR(F&A)

Finance Officer



राष्ट्रीय संस्कृत विश्वविद्यालय / National Sanskrit University (Established by an Act of Parliament), Tirupati-517507, AP GPF (Sub) RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Amount in Rs.

| Receipts | Amount | Amount | Payments | Amount | Amount |
|----------------------------------|--|------------------------------------|--|-------------------------------|--------------------|
| Opening Balances | A STATE OF THE PARTY OF THE PAR | - 10 September 2000 September 2000 | | Security in the second second | The solid services |
| i. Savings Accounts | 42,21,092 | | Y . | | |
| ii. Deposit Accounts | 9,01,04,538 | 9,43,25,630 | GPF Adv / Withdrawals | | 1,37,69,900 |
| | 100 | | GPF Final Settlement | | 33,73,677 |
| GPF Subscription | | 1,51,80,594 | A CONTRACTOR OF THE CONTRACTOR | | |
| GPF Advance Refunds | | 28,66,350 | | | |
| | | | Bank Charges | | 325 |
| Interest received on investments | | 12,27,931 | | | |
| | | | Received in GPF Account but | | |
| Interest Earned on investments | | 36,45,774 | belongs to Grand in Aid: | | |
| SB interest | | 1,61,407 | Grant in Aid | | 7,43,926 |
| | | | Lic Payment | | 540 |
| Received in GPF Account but | | | | | |
| belongs to: | | | | 1000 | |
| Grant in Aid | - 100 | 24,65,545 | | | |
| LIC Subscription | | 720 | Closing Balances | | |
| | | | i. Savings Accounts | 62,35,271 | |
| | | | ii. Deposit Accounts | 9,57,50,312 | 10,19,85,583 |
| Total | | 11,98,73,951 | Total | | 11,98,73,951 |

GPF (Sub) INCOME & EXPENDITRUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Amount in Rs

| | The state of the s | A STATE OF THE PROPERTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADDRESS OF THE PARTY A | MATERIAL CONTRACTOR OF THE CON | and the second s | minute at Its. |
|-----------------------------------|--|--|--|--|--------------------------|
| Expenditue | Current Year 2021-22 | Previous Year 2020-21 | Income | Current Year 2021-22 | Previous Year 2020-21 |
| Interest Credited to | | | Interest earned on Investments | 48,73,705 | 56,21,067 |
| GPF Accounts @ 7.1% | 67,32,938 | 62,89,693 | Interest earned on SB A/c | 1,61,407 | 1,08,589 |
| Revised Interest for Prior period | 5,80,654 | | | | |
| Bank Charges | 325 | | Other adjustment / reversal | | 5,00,000 |
| Excess of Income over Exp. | • | - | Excess of Exp.over Income | 22,78,805 | 60,037 |
| Total | , • 73,13,917 | 62,89,693 | Total | 73,13,917 | 62,89,693 |

GPF (Sub) BALANCE SHEET AS AT 31st MARCH 2022

Amount in Rs.

| | As on As on 31.03.2022 31.03.2021 | | Assets | As on 31.03.2022 | As on 31.03.2021 | |
|----------------------------------|-----------------------------------|--------------|----------------------------------|---------------------|---------------------|--|
| GPF Opening Balance | 9,23,59,688 | 10,26,02,652 | Investment Opening Balance | 9,01,04,538 | 10,23,41,551 | |
| ADD: Subscriptions in the year | 1,51,80,594 | 1,78,50,200 | ADD: New deposits made | 70,00,000 | | |
| ADD: Interest Credited | 67,32,938 | 62,89,693 | ADD: Interest accrued | 36,45,774 | 56,21,067 | |
| LESS: Advances / Withdrawals | 1,37,69,900 | 3,43,82,857 | LESS: Withdrawals | 50,00,000 | 1,78,58,080 | |
| LESS: GPF Settlement | 33,73,677 | | | | | |
| ADD:Interest on GPF(Revised) | 5,80,654 | | | 1 | | |
| ADD: GPF Advance Refunds. | 28,66,350 | _ | | | | |
| GPF Closing Balance | 10,05,76,647 | 9,23,59,688 | Closing Balance (Fixed Deposits) | 9,57,50,312 | 9,01,04,538 | |
| Interest Reseve | | | | | | |
| Opening Balance | 15,46,378 | 16,06,415 | | | | |
| Less: Unidentified Receipt | 5,00,000 | | | | | |
| LESS: Excess of Exp. over Inc. | 22,78,805 | 60,037 | Receivable from GIA | - | 25,000 | |
| Closing Balance | -12,32,427 | 15,46,378 | | | | |
| Unidentified Receipt | 5,00,000 | _ | | | | |
| Omdendada receipt | 0,00,000 | | Cash / Bank Balances | | | |
| Payables | | | i. Savings Accounts | 62.35,271 | 42,21,092 | |
| LIC Recovery | 240 | 60 | | 32,00,271 | 12,21,032 | |
| GPF Receivables from other Heads | 21,41,122 | 4,44,504 | | | | |
| TOTAL | 10,19,85,583 | 9,43,50,630 | TOTAL | 10,19,85,583 | 9,43,50,630 | |

K-Thorns CA 28/06

AR(F&A)

Finance Officer

Vice Chambellor 29/1/22



NPS (Sub) RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Amount in Rupees

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---------------------------------|--------|-------------|-----------------------------|--------|-------------|
| Opening Balance | | 1 | Investment | | 50,00,000 |
| i. Savings Accounts | | 1,33,44,085 | | | |
| ii. Deposit Accounts | | 38,23,150 | | | |
| | | | Transfer to NSDL | | 4,48,45,256 |
| NPS Tier - I Account | | | CRA Service Charges | | 27,199 |
| Own Subscription | | 1,43,31,436 | Bank Charges | | 133 |
| University Contribution | | 1,99,77,428 | Madhavi M W/o Gopal Reddy M | | 1,055 |
| Investments encashed | | 50,00,000 | Closing Balance | | |
| Interest received on investment | | 74,886 | i. Savings Accounts | | 32,23,125 |
| Interest Earned on Investment | | 2,08,428 | ii. Deposit Accounts | | 40,31,577 |
| Interest on SB Ac | | 3,68,932 | | | |
| TOTAL | | 5,71,28,345 | TOTAL | | 5,71,28,345 |

NPS (Sub) INCOME & EXPENDITRUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Amount in Rupees

| | | to the second control of the second second | | | Instant at I tap 000 |
|----------------------------|-------------------------|--|-------------------------------|-------------------------|--------------------------|
| Expenditue | Current Year 2021-22 | Previous Year 2020-21 | Income | Current Year 2021-22 | Previous Year 2020-21 |
| CRA Service Charges | 27,199 | 13,723 | Interest earned on investment | 2,83,314 | 2,48,647 |
| Bank Charges | 133 | 94 | Interest on SB A/c | 3,68,932 | 2,66,824 |
| Excess of Income over Exp. | 6,24,914 | 5,01,654 | | | |
| TOTAL | 6,52,246 | 5,15,471 | TOTAL | 6,52,246 | 5,15,471 |

NPS (Sub) BALANCE SHEET AS AT 31st MARCH 2022

Amount in Rupees

Vice Chancellor | 129

| . Liabilities | As on 31.03.2022 | As on 31.03.2021 | Assets | As on 31.03.2022 | As on 31.03.2021 |
|------------------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|
| Opening Balance (NPS Tier-I) | 1,66,71,360 | 93,75,180 | | | |
| ADD: Employee Contribution | 1,43,30,996 | 1,06,43,204 | | | |
| ADD: NSUT Contribution | 1,99,76,813 | 1,48,69,804 | Investments (Fixed Deposits) | 40,31,577 | 38,23,150 |
| LESS:Trf to NSDL | 4,48,45,256 | 1,82,16,828 | | | |
| | 61,33,913 | 1,66,71,360 | Balance at Bank | 32,23,125 | 1,33,44,085 |
| Excess of Income over Exp. | 11,20,789 | 4,95,875 | | | |
| TOTAL | 72,54,702 | 1,71,67,235 | TOTAL | 72,54,702 | 1,71,67,235 |

R. Thoun CA 20106

128/6/2002

Finance Officer



SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES (ILLUSTRATIVE)

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the accrual method of accounting.

2. REVENUE RECOGNITION

- 2.1 Student fee is recognized when received by the university.
- 2.2 Operating Grants from UGC are recognized as income on receipt of sanction letter.
- 2.3 Gifts and donation income is recognized on receipt.
- 2.4 Grants from TTD are recognized on accrual basis as there is a long-standing relationship between TTD and the university.
- 2.5 Income from projects are recognized to the extent expenditure as per the terms of the projects has been incurred.
- 2.6 All other income is recognized on accrual basis.

3. FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted / Donated assets are valued at the declared value where available, if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.

K. Tropen (10) CA 28/06 AR (F&A)

Finance Officer



- 3.3 Books received as gifts are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
- 3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on straight line method, at the following rates:

Tangible Assets:

| 1. | Land | 0% |
|-----|--------------------------------|------|
| 2. | Site Development | 0% |
| 3. | Buildings | 2% |
| 4. | Roads & Bridges | 2% |
| 5. | Tube wells & Water Supply | 2% |
| 6. | Sewerage & Drainage | 2% |
| 7. | Electrical Installation and | 5% |
| | equipment | |
| 8. | Plant & Machinery | 5% |
| 9. | Scientific & Laboratory | 8% |
| | Equipment | |
| 10. | Office Equipment | 7.5% |
| 11. | Audio Visual Equipment | 7.5% |
| 12. | Computers & Peripherals | 20% |
| 13. | Furniture, Fixtures & Fittings | 7.5% |
| 14. | Vehicles | 10% |
| 15 | Lib. Books & Scientific | 10% |
| •• | Journals | |
| | | |

Intangible Assets (amortization):

1. Computer Software 40%

3.5 Depreciation is provided for the whole year on additions during the year.

K Thainin Call AR (FEA)

Finance Officer



3.6 Where an asset is fully depreciated, it will be carried at a residual value of Re.l in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head

3.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.

3.8 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are expensed at the time of their acquisition.

4 Intangible Assets: Computer Software are grouped under Intangible Assets.

4.1 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5. Stocks:

5.1 Expenditure on purchase of publications and other stores is accounted as revenue expenditure.

6. Retirement Benefits

6.1 Retirements benefits i.e. pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on

R. moun Delab CA 26 06 AR (F&A)

Finance Officer

Page 469 of 680



deputation is also credited to the Provision for Pension Account. The actual payments of Pension, Gratuity and Leave encashment are debited in the accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. Investments

- a. Long-term investments are carried at their cost or face value, whichever is lower. However, any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- b. Short-term investments are carried at their cost or market value (if quoted), whichever is lower.

8. Earmarked/Endowment Funds

The following long-term funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Government Securities, Debentures and Bonds and Term Deposits with banks.

The income from investments / advances (House Building, Conveyance and Computer) on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The assets created out of Earmarked Funds where the ownership Vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest.

8.1 Corpus Fund

Matching contribution from University Grants Commission, Recognition / Affiliation fee received from Colleges and other academic institutions, Institution's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus fund. Income from investments of the fund is added to the Fund. The Corpus Fund is utilized for both Revenue

CA 28/06 AR (FEA)

Finance Officer



and Capital expenditure based on the guidelines by the University Grants Commission and the Executive council of the Institution from time to time. The assets created out of the Corpus Fund are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate bank account, investment in RBI Bonds and Fixed Deposits with the Bank and Accrued interest on investments.

8.2 House Building and other interest bearing Advance Fund

A revolving fund for the purpose of paying interest bearing advances to the officers & staff for House Building.

8.3 A revolving fund for the purpose of paying interest bearing advances to officers & staff for the purchase of motor cars, two wheelers and computers.

8.4 Endowment Funds

Endowments are funds received from various individual donors, Trusts and other organizations for establishing Chairs and for Medals & Prizes, as specified by the Donors. While each of the Endowment funds has its own investment, there is only one savings Bank Account for all the Endowment funds as the uninvested balances against them are negligible.

The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank a/c is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward. In respect of Chairs however, the corpus of the Endowment is also used.

The balances are represented by Investment in RBI Bonds and Fixed Deposits and balance in the Saving Bank Account common for all Endowments, and accrued interest on investments.

9 GOVERNMENT AND UGC GRANTS

CARRIED ARIFERI

Finance Officer



- 9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Deferred Revenue Reserve.
- 9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grants are carried forward and exhibited as a liability in the Balance Sheet.

10 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in savings bank accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

11 SPONSORED PROJECTS

11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

CALSION AR (F&A)

Finance Officer

Vice Chancelloff 4/22



11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.

11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

12 INCOME TAX

The income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

13. Treatment of HEFA loan and its repayments:

Higher Education Financing Authority (HEFA) has sanctioned loan amount of Rs. 56.79 erore towards construction of a classroom complex (Rs. 27.26 crore including Rs. 2.72 crore for furniture) and Rs. 29.53 crore for 500-bed student hostel. Ministry of Education, Government of India has taken on the liability of repaying 90% of the Principal amount and 100% of the interest accruing on this loan, repayable in 10 years. While these two buildings will become fixed assets of the university as and when these are ready and taken over by the university from CPWD, which is constructing these two buildings for the university, the financial obligation of the university is limited to repaying Rs. 5.67 crore i.e. 10% of the loan Principal amount of Rs. 56.79 crore. The net amount of Rs. 4.33 crore of university's obligation on this account, as on 31 March 2022, is disclosed as Term Loan with HEFA (NSU Obligation. The university's bank accounts therefore only act as a pass through for: repaying 90% of Principal to HEFA received/receivable from MoE; and interest payment to HEFA received/receivable from MoE. The university has not yet taken over these two buildings from CPWD and therefore the entire amount of loan drawn from HEFA, and passed on to CPWD, is

CA 28/06 AR (F&A)

Finance Officer



shown as deposits with CPWD (as current assets in the Balance Sheet). The university has also paid some MoE's share of Principal and interest to HEFA during the year and these receivables from MoE are also shown as current assets of the university in the Balance Sheet and later adjusted against the grant, and as on 31 March 2022. Interest Portion of HEFA Loan for the period 1 Jan 2022 to 31 March 2022 is Receivable i.e. 0.68 crore is shown under Receivables. The Rs. 1.14 crore of Principal repayment made to HEFA, as university's share, upto 31 March 2022 is reflected as Work-In-Progress (WIP) in the balance sheet.

14. Deposits with CPWD:

14.1 The university has entrusted several maintenance as well as capital works to CPWD on deposit basis; the amounts advanced to CPWD are recognized as current assets of the university. These current assets are recognized as operating expenditure on confirmation that maintenance works entrusted to CPWD have been successfully executed by them. Deposits in respect of capital works are recognized as fixed assets when the completed assets are taken over by the university and put to use.

CA 28/06 AR (F&A)

Finance Officer



SCHEDULE: 24 CONTINGENT LIABILITIES

1. CONTINGENT LIABILITIUES:

- 1.1 As on 31 March 2022, there some court cases filed against the university, by former /present employees, tenants and contractors arbitration cases with contractors. The impact of these cases, if any, is not material.
- 1.2 As on 31 March 2022, there are no Letters of credit established by any bank on behalf of the university.
- 1.3 As on 31 March 2022, the Institution does not have any disputed demands in respect of Goods and Services Tax, Income Tax, Municipal Taxes or any other Statutory dues.

2. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs.2,32,50,442/- as on 31.03.2022:

| Capital Commitment Details | Contract Value | Amount Paid | Balance Capital Commitment to be Paid |
|---|-------------------|-------------|---------------------------------------|
| 2066 C/o 1 & 0.75 Lac Ltr RCC Sump & OH Tank (WIP) | 40,00,000 | 40,00,000 | 0 |
| 2068 Sewage Treat. Plant 150 KLD(Elec & Mec)(WIP) | 30,41,500 | 25,00,000 | 5,41,500 |
| 2069 Sewage Treat. Plant 150KLD (Civil Portn.)(WIP) | 87,61,600 | 75,00,000 | 12,61,600 |
| 2059 Colour washing for avenue plantation, road marking. AISSTF / Convocation (2020) | 5,34,100 | 5,34,100 | , 0 |
| 2063 Addl. Toilet Block for Girls Hostel (Plan) | 13,50,000 | 13,50,000 | * 0 |
| 2064_1 C/o Office Room at Padmachala Hostel (Plan) | 10,08,688 | 10,08,688 | 0 |
| 2064_2 C/o Toilet in Guest House / Transit Hostel (Plan) | | | |
| 2067 Sewage Treatment Plant - Laying of Feeder Lines | 67,27,145 | 60,00,000 | 7,27,145 |
| 2074 Ramps for Differently Abled, Toilet for Girls Hostel | 7,70,200 | 7,70,200 | 0 |
| 2075 Boys & Girls Hostel & Ananda Bazar Dinning Hal | 55,80,000 | 55,80,000 | . 0 |
| 2076 National Assessment & Accreditation Council | 84,26,800 | 84,26,800 | .0 |
| 2077 Implement of Energy Eff. Measures for Campus | 1,78,87,000 | 1,78,87,000 | 0 |
| 2078. Replacing Name Boards at Entrance Arches | 2,85,600 | 2,85,600 | 0 |
| 2079.Yogamandiram Building Laying of Sitting | 53,00,000 | 53,00,000 | 0 |
| 2080.Healthcentre in Entire Ground Floor of | 28,32,500 | 28,32,500 | 0 |
| 2081: Repairs & Minor Works of Five Hostels | 99,99,750 | 33,33,250 | 66,66,500 |
| 2081A: Repairs & Minor Works of Five Hostels | 99,99,500 | 33,33,167 | 66,66,333 |
| 2086 Cc Tv Surveillance System and Biometric Att. | 98,35,664 | 78,00,000 | 20,35,664 |
| 2087 Solar Electric Fencing to Compound Wall | 19,11,300 | 6,37,100 | 12,74,200 |
| 2088 Painting & Minor Repairs to All Quarters of Nsu | 55,19,900 | 18,40,000 | 36,79,900 |
| 2090:Water Proofing, Ext. Pain., Plastering, Rep. Ex | 63,35,700 | 63,35,700 | 0 |
| Laboratory for Agama course | 15,90,400 | 11,92,800 | 3,97,600 |
| Total | 11,16,97,347 | 8,84,46,905 | 2,32,50,442 |

CA 28/06 AR (FOA)

Finance Officer



3. FIXED ASSETS:

- 3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Capital Grants is Rs. 2,75,79,160/-,
- **3.2** In the Balance Sheet as on 31 March 2022 and the Balance Sheets of earlier years, Fixed Assets created out of Capital Grants and Fixed Assets created out of University funds were not exhibited distinctly. The Depreciation on assets purchased out of capital grants are now shown distinctly in Fixed Assets Schedule.
- **3.3** Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

4. PATENTS:

4.1 There are no patents owned by the university and accounting policies related to patents are not applicable.

5. DEPOSIT LIABILITIES:

The amount outstanding as Earnest Money Deposit & Security Deposits of Rs.11,23,582/-towards Emergency and Student fund deposits, There are no unclaimed deposit liabilities as on 31 March 2022.

6. EXPENDITURE IN FOREIGN CURRENCY:

There is no expenditure in foreign currency made during the year by the university. So, the disclosure requirements related to foreign currency is not applicable.

7. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS:

In the opinion of the management, the current assets, loans, advances and deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

8. The details of balances in saving bank accounts, current accounts and fixed deposit accounts with banks are enclosed as attachment 'A' to the Schedule of Current Assets.

Trains logs

Finance Officer



- 10. Figures in the unaudited accounts have been rounded off to the nearest rupee.
- 11. Schedules I to 24 are annexed to and form an integral part of the Balance Sheet at 31 March 2022 and the Income & Expenditure account for the year ended on that date.
- 12. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution's Accounts, The Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the financial year 2021-2022 has been attached, to the Institution's Accounts. A large portion of the New Pension Scheme funds (Rs.4.74 Crores) in respect of 145 employees who have been allotted PRA numbers has been transferred to National Securities Depository Limited (NSDL) Central Record keeping Agency (CRA).

le Trains Phills CA 28 106 AR (F&A)

Finance Officer



SCHEDULE: 25 Notes to Accounts:

1. The Adjustments of fixed assets are made with reference to the comments as suggested by the Statutory Audit Report for the year 2020-2021 in the Current year 2021-2022.

- 1.1. Buildings: The Gross Value of Assets and Gross Depreciation have been understated i.e.Rs. 73,02,882 have been added back to Gross Value of Assets and Gross Depreciation. The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 10,95,710.
- 1.2. Plant and Machinery: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 9,54,639.
- 1.3. Computers and Peripherals: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 33,09,910.
- 1.4. Furniture, Fixtures and Fittings: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 10,07,425.
- 1.5. Vehicles: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 1,90,770.
- 1.6. Library Books and Journals: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 7,82,036.
- 1.7. Manuscripts: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 29,519.
- 1.8. Tapes: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 13,166.
- 1.9. Hostel Equipment: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 36,610.
- 1.10. Sports Equipments: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 14,804.
- 1.11. Health Centre Equipment: The Depreciation for the previous year had been wrongly applied on the wrong Gross Asset Value as stated above and has now been rectified amounting to Rs. 14214.
 The above adjustments are made to Capital Fund.
- 2. Annual maintenance charges of gardening was erroneously classified as capital work in progress in the year 2020-2021 So, the Expenditure of Rs. 35, 45,595/- is now classified as Repairs and Maintenance under SCH 22 Prior Period Expenses.

CA 28106 AR (FGA)

Finance Officer



- The Value of Investments that are overstated to an amount of Rs. 4,05,745 in the Accounts for the year 2020-2021 has been rectified and the same adjusted against their respective fund accounts.
- 4. The Unauthorized Bank Charges Debited to the Bank Accounts are not recognized as Charges until the clarification provided by the bank. So, the entire Bank charges have been reversed during the Year 2021-2022 to an amount of Rs. 19,279.
- The University Obligation of i.e. 10% of the HEFA Loan and the Interest Due for the Period of 01.01.2022 to 31.03.2022 has been shown in the Accounts, Which is to the Extent of University Obligation.
- 6. Provisions against NON NET Fellowships for the year 2021-2022 for 256 students have been provided for Rs. 2,71,36,000. NON NET Fellowships Payable for Prior Periods have been provided for Rs. 34,73,769 during the current year for which no provision have been made during prior periods.

L. Thaling AR (F&A)

Finance Officer

cer (